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REPORT

ON THE WORKING OF

DISTRICT BOARDS

IN THE

PUNJAB

DURING THE YEAR

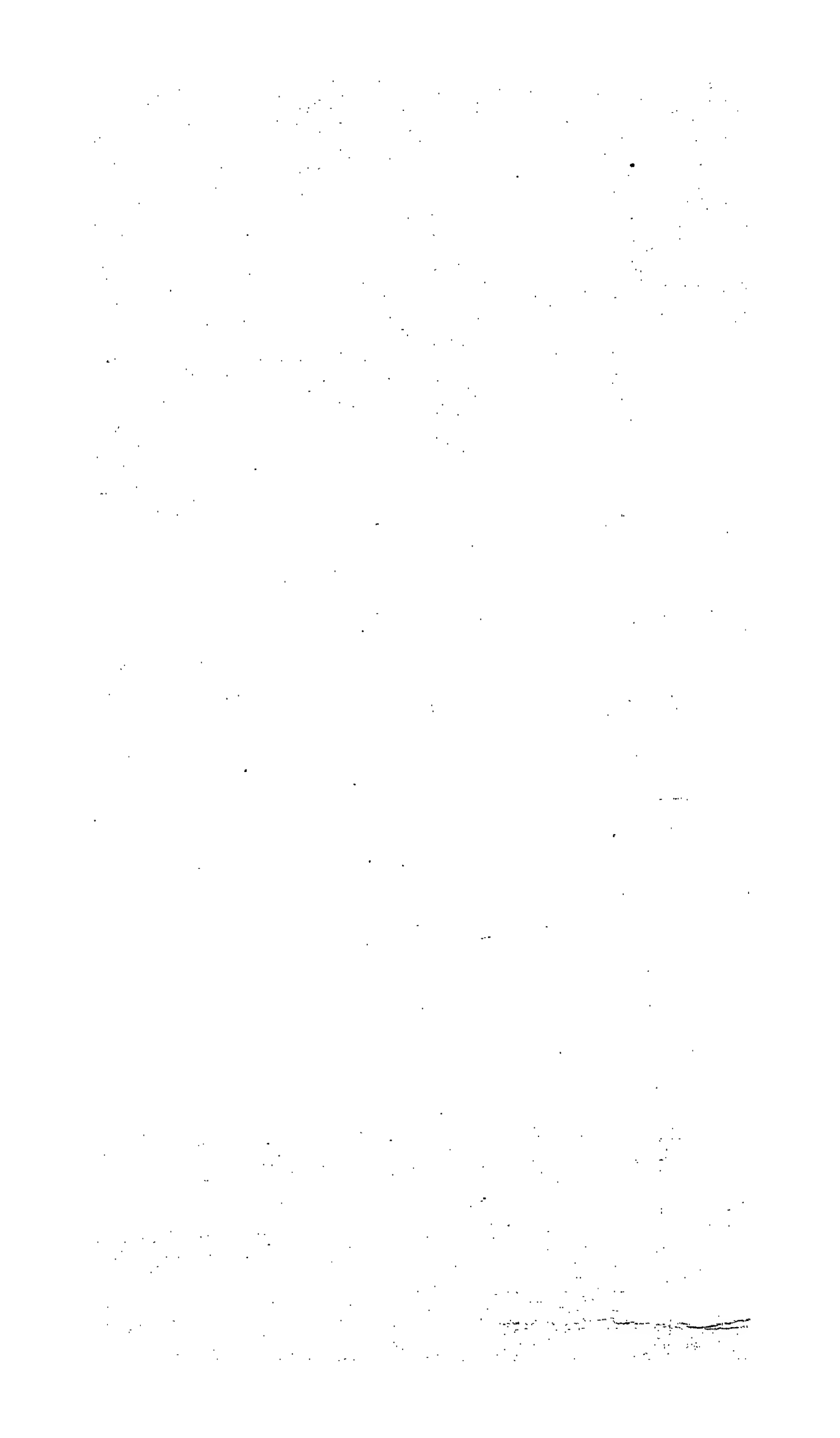
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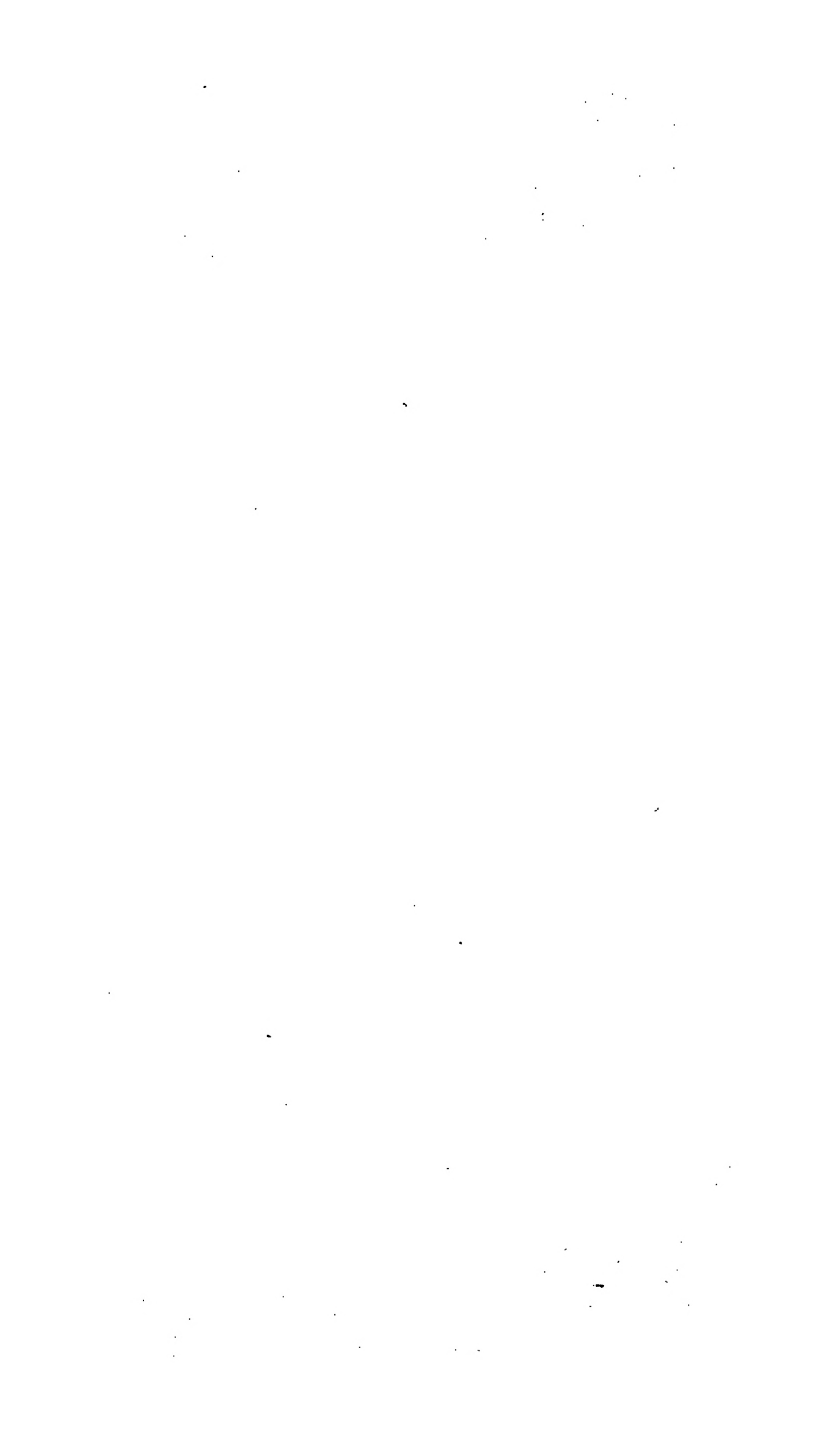
Lahore :

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Proceedings of the Punjab Government (Ministry of Local Self-Government), in the Local Self-Government (Boards) Department, No. 23335-L. S.-G., dated 14th July 1931.

READ :—

The district reports and Commissioners' reviews on the administration and accounts of the District Boards in the Punjab for the year 1929-30.

1. In the 29 Boards there are 1,179 members of whom 1,026 are non-official (813 elected, and 213 appointed) and 153 are *ex-officio* members. Twenty-six of the Chairmen are appointed officials, 1 (Sialkot) is an elected official while 2 (Gujranwala and Gujrat) are elected non-officials. The method of giving an opportunity to District Boards to exercise without constraint their right of electing a non-official Chairman was explained in last year's report. Nevertheless, no other Board besides Sialkot, Gujranwala and Gujrat by the end of the year under report had exercised the right of electing their Chairman, and of these three the Sialkot Board elected as their Chairman the Deputy Commissioner. The reason of this is that members appreciate the advantages to the Board from having a Chairman of varied administrative experience and one able to utilise his official position and advantages in the interests of the Board. It is understood by Government that even the Vice-Chairmen, who would take the place of the official Chairmen, are as a rule satisfied with the present system. For fortunately excellent relations continue to prevail between Chairmen and Vice-Chairmen, and the latter, to whom requisite powers under the Act are usually delegated, realise that the presence of the official Chairmen, instead of impeding, assists them in conducting the business of the Boards without friction and with a minimum of the communal and factional bickerings which so often hinder the affairs of other local bodies. Last year 7 Vice-Chairmen were singled out for mention. This year Government are pleased to observe that the District reports contain favourable comments upon the work of almost every Vice-Chairman. With regard to the two Boards with non-official Chairmen, Government again learn with pleasure of the satisfactory working of the Gujrat Board under the chairmanship of Khan Bahadur Chaudhri Fazl Ali, O.B.E., M.L.C., but with regret of the continued unsatisfactory work of the Gujranwala Board. Only the tireless efforts of the Deputy Commissioner prevented the latter from plunging downward on the path to bankruptcy; and its maladministration and demoralisation was becoming such a public scandal that a special enquiry was found necessary after the year under report. The urgent necessity of this enquiry may be realized from the following remarks of the Local Audit Department :—

“(i) Cases of serious and systematic fraud and misappropriation of the Board's income were brought to light in the course of audit. The members of the Board were authorised to collect the existing demand and arrears on account of Haisiyat and Sanitation taxes from the assessees of their respective wards. Almost all the elected members of the Gujranwala and Wazirabad tahsils collected these taxes without issuing receipts to the payees and credited the realizations direct into the treasury or sent the money per money order without furnishing full detail showing the names of the assessees and amounts recovered from them. No proper accounts were maintained in the Demand and Collection registers, and the actual amount of tax recoverable could not therefore be ascertained. For want of necessary details withheld by the members who collected the tax on behalf of the Board, the District Board Office was unable to take any action against the assessees for the recovery of the tax still due. One of the members had not remitted anything to the Board's office out of the collections on account of Sanitation tax made by him in his ward during the last four years. When several reminders were sent to him from the Board's Office, he replied on 10th December

1928 that he had disbursed pay to sweepers for two years. He did not render any account of the collections made by him during all that period nor did he state as to what amount was paid by him to the sweepers. An acknowledgment bearing thumb-impressions of four sweepers showing that they had received the dues from him from the beginning of 1924 to the end of 1928, was submitted by him on 2nd March 1929. The amount actually paid for each month was not noted nor separate receipts for each month had been obtained and submitted regularly. From further scrutiny it appeared that Rs. 24 per mensem were regularly drawn and paid to the sweepers up to the end of August 1925 and their receipts obtained each month in the Board's office. The acknowledgment submitted by the member concerned could not therefore be treated as a valid receipt, and he was personally responsible to render full account of Rs. 1,278 recovered and kept by him during this period.

(ii) Another case of misappropriation and serious financial irregularities throwing doubts on the *bona fides* of a transaction involving a sum of Rs. 1,550 in respect of the purchase of five bulls by a member on behalf of the Board was noticed in audit."

2. General elections were held in Ludhiana, Muzaffargarh, Lahore, Amritsar, Sheikhupura and Shahpur. As usual there was a considerable number of uncontested seats, due to compromises among contending candidates, but for the contested seats the voting as a rule was keen. Thus at Sargodha 66 per cent. of the electorate polled in the one contested election, at Hoshiarpur over 70 per cent. polled in 8 constituencies and in most of the rest over 50 per cent.; while in the 15 contests at Amritsar, 59 per cent. and in the 14 contests at Sheikhupura, 67 per cent. of the electorate polled. There were no general elections in Ambala Division and Rawalpindi. In 2 elections of Multan the voting was not keen. There were 2 election petitions arising from the Sheikhupura elections and one election petition of Sialkot was successful, but the same member was elected.

3. There was a sufficient number of meetings of all the Boards. Surprising returns are shown by the Amritsar Board, which not only had the maximum number of meetings, 23, but also the highest percentage of attendance of non-officials, 96. Some Boards with a view to economy in travelling allowance held as few meetings as possible. For example, there were only six (the prescribed minimum) meetings of the Rohtak and 7 of the Gurgaon, Jullundur, Attock, Muzaffargarh and Gurdaspur Boards. But it is reported that this had no ill effects upon business. At Gurdaspur the disposal of work at the comparatively few general meetings was facilitated by the very satisfactory functioning of the sub-committees, all the decisions of which have almost invariably been accepted by the Board. There are similarly favourable reports on the working of sub-committees from most of the districts, particularly Amritsar, Shahpur, Rawalpindi, Ferozepore, Montgomery and Lyallpur. On the other hand the delegation of duties to members, except to Vice-Chairmen, has again proved unsuccessful. For example, the experiment of entrusting individual members with the duty of collecting halsiyat tax at Gujranwala and Rawalpindi was a failure; and it is again reported from Multan that members failed to carry out the delegated duties of auctioning and of assessing profession tax, most of the work having in the end to be done by employees. On the whole the attendance at meetings was satisfactory. There is only a single instance from Kangra, no doubt because of its difficult communications, of a meeting being postponed for want of a quorum. Government also notes with satisfaction that, in pleasing contradistinction to Municipal Committees, which again and again adjourned meetings for reasons which were not their concern, District Boards disposed of their business without any adjournments, with the single exception of an adjournment of the Rawalpindi Board.

4. The total income of the Boards was Rs. 2,15 lakhs as against Rs. 2,12 lakhs ; and with the addition of opening balances the totals approach still nearer, the difference in income being Rs. 1.2 lakhs (Rs. 2,41.7 in 1929-30 as against Rs. 2,40.5). The total expenditure was Rs. 2.16 lakhs as against Rs. 2.14 and the closing balance was only about Rs. 1 lakh less than the previous year, Rs. 25.7 as against Rs. 26.7. The approximation of the figures to last year's is, however, mainly due to the increase in Government grants, as under several heads there was a considerable shrinkage of income. For example, haisiyat and profession taxes yielded Rs. 1.80 lakhs as against Rs. 2.68 : income from Board properties 5.77 as against 7.25 (.67 of this being the decrease on the "roadside trees"). Government grants to all departments on the other hand rose from 113.3 to 115.3 lakhs, the major portion of this being the grant for education, which rose from 75 to 82 lakhs. Local rate showed a slight increase on the previous year, rising from 57.7 to 59.0. In some districts, especially Multan, there were remissions and suspensions along with the land revenue owing to the special calamities of locusts and floods, but this was more than balanced by an increase due to a cessation of famine conditions in other, specially the south-eastern, districts. One source of income which will be cut off in future years is that from fines under various Acts, owing to the discovery during the year that they should be credited to provincial revenues—(*vide* Annual Review of Municipalities). The figures for the total loss thus resulting have not yet been worked out, but are probably between 3 and 4 lakhs. On the other hand there should be an increase from haisiyat tax, which in 1926-27, before the taxes as then imposed were found to be illegal, yielded Rs. 6,40,000, and which may, if all the districts where it was formerly in force and also those which have adopted the profession tax reimpose it in the form which the Government of India is prepared to sanction, produce about Rs. 10 lakhs (as against 1.80 in 1929-30).

Government, it may be remarked, is aware of the unpopularity of the haisiyat tax, about which it has received many representations. It has the question under consideration, and will therefore be glad to receive any suggestions for better modes of assessment and collection, for means of prevention of leakage of revenue, and for improvement of the procedure for appeal and revision.

Under expenditure the following variations are instructive :—

Departmental head.	1927-28 (lakhs.)	1928-29 (lakhs.)	1929-30 (lakhs.)	Increase or Decrease.
	Rs.	Rs.	Rs.	
Education	1.08	1.11	1.17	+9
District Works	42.4	32.3	28.1	-14.3
Veterinary and Stock-breeding	8.5	8.9	8.3	-.2
Public Health	5.6	6.5	6.2	+6
Medical	29.3	29.2	28.4	-.9

These figures show how "district works" (mainly roads) have lost in the struggle with education, while the following table, summarising departmental income and expenditure, shows how the Boards' own resources are distributed among the various services, and how education is the pampered child of the Boards as well as of the Government ; but in regard to the decrease in expenditure on roads it must be remembered, *vide infra* that the provincialization of roads has relieved District Boards of some of their former burden.

Departmental head.	Income (with Government's contribution shown in brackets).	Expenditure.	Balance available for expenditure in column 5.	Expenditure in excess of Departmental income.	Percentage of total of column 4 represented by entries in column 5.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. General Departments (Government consolidated grant, local rate taxes, fines, income from properties, etc.,	91,81,396	20,96,362	70,85,034	..	..
2. Education	92,30,405 (81,99,696)	1,17,46,105	..	25,15,700	34.5
3. Medical	12,19,887 (11,29,386)	28,40,799	..	16,20,912	22.2
4. Public Health	81,439 (61,984)	6,16,518	..	5,35,079	7.3
5. Veterinary and Stock-breeding	1,60,807 (1,38,221)	8,25,311	..	6,64,504	9.1
6. District Works	8,46,541 (7,86,037)	28,11,942	..	19,65,401	26.9
7. Extraordinary	2,96,304	1,59,025	1,37,279	..	..
8. Suspense Accounts	5,19,615	5,04,930	14,685	..	..
9. Balance	26,38,099 (opening).	25,73,501 (closing).	64,598	..	..
Total	2,41,74,493 (1,03,05,324)	2,41,74,493	73,01,596	73,01,596	100.0

NOTE.—Education not only consumes over $\frac{3}{4}$ of the Government grants (consolidated grant has to be added to above total) but also over $\frac{1}{2}$ of the surplus income of the revenue producing Departments.

5. The financial horizon at the end of the year was gloomy. The

Finance : Future prospects.

Boards according to their own account have reached the limit of expansion of income, but are nevertheless faced with increasing commitments. These commitments are greatest in the field of education, and it is only recently that the Boards have become fully aware of the commitments hanging round their necks like the Old Man of the Sea. Fascinated by the Government's system of grants, from which they stood to gain a lot for a little and some times apparently nothing, they pushed on and on with a firm reliance on chance, and Government's generosity. For a year or two they were able to mark time by retrenching in buildings and in some districts by reducing the number of primary schools and even by withholding increments and not giving to trained teachers the salary to which they were entitled, the figures for net expenditure for the last four years being (lakhs) 30.78, 29.47, 26.91 and 27.42. But as the figures for the first of these four years included 7.46 lakhs for buildings and for 1929-30 4.12 lakhs for the same purpose, it is clear that except for buildings the expenditure was again the same as in 1926-27. And the figures will now inevitably pass those of 1926-27, and continue to rise, with the school rolls growing and necessitating more masters and with an enormous number of young masters earning increments. To enable these commitments to be met the service which has so far been conspicuously stinted is communications, for the expansion of which Government's inducements are less generous ; but it is impossible to economise any further in public works or any of the other departments of the Boards. The inevitability of this climax could have been averted only by a series of bumper years, like 1926-27-28, permitting of increased Government grants and encouraging Boards to increase resources either by additional taxes, or by prevailing on the legislature to raise the maximum of the local rate (2 annas per rupee of land revenue) But lean years have succeeded ; and it now remains for Government and District Boards to take stock of their respective positions, and consider what to scrap or to stint.

The amount of expenditure to which Boards are already committed, and the ultimate capital required for the programmes of expansion framed by the various departments, are approximately known. An exhaustive overhauling of the position in 1928-29-30 revealed to Government that

the capital required for expansion, to be met by Government and the Boards, would be in the neighbourhood of Rs. 3,30 lakhs, while the recurring deficit that would result from existing commitments would ultimately be over Rs. 18 lakhs. To the expansion programme a prolonged halt must obviously be called. The question now is how to provide for existing commitments. The united cry of the Boards is for increased Government grants. But for an indefinite time it is unlikely that the generous scales of Government grants can be raised. It has indeed been definitely decided, for example after the year under report, that the question of an increase of the "consolidated grant" (a subvention to the Boards of Rs. 12,28,000) cannot be considered for at least two years.

6. Consciousness of the difficulties in which they have become involved by not looking ahead is exhibited in the reports of most of the Boards. Thus in the Sargodha report, after it is pointed out that educational expenditure rose from 25 to 30 per cent. on the net income, chiefly owing to incremental increases of salary, and that with a stationary income the Board finds itself unable to cope with the increasing demands for education, there follows the pathetically self-righteous comment that "the Board followed the progressive policy so long as it was in the condition to do it." In Attock the balance fell during the year below the prescribed minimum, and the Deputy Commissioner remarks that commitments on Medical and Public Health Departments cannot be met unless a fixed percentage on the total expenditure is given by Government. The report from Mianwali complains that "the resources of the Board are so limited and inelastic that it is with difficulty that existing institutions are at all maintained. In fact, if Government grants are not forthcoming, the Board will find it impossible to find funds for the upkeep and maintenance of existing institutions such as Education, Medical and Veterinary relief".

The Commissioner of Lahore comments on the insistence of all the Boards of that division on the necessity of increased Government grants.

The Deputy Commissioner, Hoshiarpur, remarks that resources of the Board are at a stand still and commitments automatically increasing with an alarming rapidity, educational requirements standing in the way of any improvement of the very bad communications.

The Commissioner, Ambala, passes some very trenchant criticisms on the financial methods of District Boards. He attributes the bankrupt condition of the Hissar Board to its excessive number of schools, and he commiserates with the Board of that district and of Rohtak in their having been discouraged by the Education Department from reducing educational expenditure. Rohtak, which in the year under report, received Rs. 3,11 lakhs from the Government for an educational loan, reproaches Government for its niggardly treatment, while the Gurgaon Board, after balancing its budget only by the use of the unspent Famine Relief grant of Rs. 22,000 and by an unauthorised diversion of no less than Rs. 53,000 from the vernacular education grant of Rs. 2,98,857 to anglo-vernacular education and "up lift", begs the Government to let it off paying the Rs. 19,000 per annum contributions to the provincialised hospital at Gurgaon.

In the Multan division, where the Government grants for education rose from 15.16 lakhs to 17.98 lakhs and for district works fell from 3.63 to 1.18 lakhs, the Multan Board complains that 'ever increasing cost of education is the most serious problem in the Board's advance' and that medical expenditure 'gives rise to serious anxiety'; Muzaffargarh, which wants bigger grants for roads, spent over 39 per cent. of its net income on education; and only the Lyallpur Board, the richest of the province, regards its financial prospects with equanimity.

7. On the whole there has been steady educational progress made by the Boards, in collaboration with the Education Department. Under the latter's inspiration the Boards have aimed at decreasing

Education :

(a) General progress.

ing the number of one teacher schools, increasing the total number of schools, lower middle particularly, raising the proportion of trained teachers (which during the year rose from 70 to 75 per cent.), and extending compulsory education. The number of one teacher primary schools declined from 1,642 to 1,380 ; though in five districts, Mianwali, Muzaffargarh, Multan, Hissar and Karnal, there has been little progress in this direction. The lower middle schools with their six classes date from 1919, and the great increase in their number has helped to raise the number of pupils in the primary departments of secondary schools above that in separate primary schools.

The committee which founded the ' basic grant ' system in 1918

(b) Percentage of educational expenditure on Boards' income.

laid down 25 per cent. on the net income of Boards as a fair proportion of expenditure on vernacular education ; but most Boards have considerably exceeded this. Jullundur District Board, for example, during the year under report devoted 35·17 of its net income (*i.e.*, total income minus Government grants for specific works and minus educational income) to education. On the other hand Ferozepore spent only 18 per cent. The progress of expenditure since the 1918 scheme was introduced has been as follows. In 1917-18 the Boards' net expenditure on education was 8·67 lakhs, in 1926-27, 30·78 (including lakhs 7·46 on buildings), and in 1929-30, 27·42 (including lakhs 4·12 on buildings).

In the Ambala division, financial considerations have prevented any

(c) Retrogression in one division.

increase in the number of schools and scholars in three districts. While there was a slight increase in Rohtak and Karnal, which spent out of their own resources 1·23 lakhs and 1·1 lakhs respectively, there was a considerable drop in Hissar which spent Rs. 89,000, the number of schools going down from 526 to 505 and of scholars from 26,600 to 22,600, in Ambala, which spent Rs. 75,000, the schools going down from 371 to 348 and scholars from 25,500 to 24,000, and in Gurgaon, which was Rs. 15,000 to the good on education during the year (not an unprecedented experience, as education grants to Attock District Board in 1923-24 exceeded the gross educational expenditure by Rs. 17,100), the schools decreasing in number from 298 to 260 and the scholars from 18,100 to 17,600. To some extent (*vide* paragraph 11) this educational retrogression was purposive in the interests of communications, to which more attention was paid in this division than in any other.

Compulsory education has been pushed on apace, the number

(d) Compulsory education.

of ' areas ' (*i.e.*, radius of two miles round a school) rising from 2,040 to 2,449. It has been felt in many quarters that to enforce compulsion throughout the province would involve commitments beyond the capacity of the Boards and indeed, in present circumstances, of the Government. The principle that has been followed therefore is that termed ' permissive compulsion,' *i.e.*, in other words it is left to localities to apply to the Boards for an extension of the Compulsory Education Act, and upon such application being made enquiries are conducted by four different authorities (Deputy Commissioner, Divisional Inspector, Commissioner and Director of Public Instruction) before the Government accepts the Board's recommendation. The cost of ' compulsory ' schools is the same as that of others, that is to say grants are paid by Government according to the ' grade ' of each district. It was at first complained by the Education Department that Deputy Commissioners were reluctant to facilitate the application of the Act, owing to apprehensions of financial difficulties looming ahead, apprehensions which have proved to be not wide of the mark. The first Board to make use of the Act was Rohtak, which has always been second to none in its enthusiasm for education. Till recently the only district without compulsion in any area was Ferozepore, but it was introduced

during the year under report in eight areas. As however the increase in educational expenditure has alarmed the Board, and it has made a new year resolution never to exceed the one lakh mark for its own share of such expenditure, it will probably call a halt for the present. From this it is apparent that the canny farmers of Ferozepore know how to spread their investments ; for they have come to this stern resolution in spite of the fact that their percentage of net expenditure on net income for education is only 23 (as against Jullundur's 57 !), and, unlike most Boards, they put more money into district works (mainly roads) than education during the year under report. During the year there were striking increases in Rawalpindi, but Rohtak and Karnal maintained their positions at the head of the list. The Act is being applied with enthusiasm in Jhang and Muzaffargarh, but by very gradual degrees in the other districts of the Multan division. The Boards indeed differ greatly in their attitude to compulsion ; and conspicuous among those which take a cautious view is the Hoshiarpur Board, the Chairman (Mr. Jenkins) giving good reasons for proceeding warily :—

“ Its introduction is however an expensive business, as buildings and equipment which are fairly adequate for voluntary scholars are totally inadequate for children whose parents are compelled to send them to school. This point is very important, as the criticism of a defaulting parent that he cannot reasonably be expected to send his child to a school with an inadequate and unhygienic building is impossible to meet.”

There has been in the sphere of female education some progress

(c) Female Education.

but not rapid, owing to the scarcity of qualified female teachers willing to work in rural areas. (The rapid increase of girls' secondary education in urban areas forms a striking contrast). Progress varies very greatly from district to district. In the Rawalpindi division it is spreading only very gradually owing to the dearth of teachers. In Jhelum, to the 3,700 students at girls' schools there has to be added a considerable number of girls being co-educated at boys schools, a departure which the Deputy Commissioner (Mr. Brayne) views with enthusiasm, but about which the Commissioner is not without misgivings. The same feature is to be found, dating from Mr. Brayne's time there, in the Gurgaon district, where the number of girls being co-educated fell from 1,050 to 800 during the year, owing to the famine conditions prevailing there. In the Sheikhpura district, there are now 4 secondary and 32 primary schools for girls and the number of students rose by 429 to 2,271. In the Jullundur division, the greatest advance in female education has been made in the Jullundur district, where there are now 67 primary girls' schools. In the Ambala division very little progress was made, and the number of girls' primary and middle schools, varying from 16 in Gurgaon to 43 in Rohtak, and the number of school-girls, varying from 635 in Hissar to 1,206 in Rohtak, were about the same as in the previous year. It is remarked however by the Commissioner that even so the attendance at such schools is largely nominal and that a District Inspectress is needed for keeping the schools up to the mark and increasing the numbers on the rolls. The Rohtak Board, feeling that female education needs an impetus, has appointed an Advisory Committee to go into the question.

8. Medical progress has been in two directions, the provincializ-

Medical :

(a) Rural Dispensaries.

ation of district and tahsil headquarters hospitals of District Boards, and the fulfilment of the programme during 1925 to 1930 of the establishment of 375 rural dispensaries, that is one for every 100 square miles and for 30,000 of population. By the end of 1929-30, 333 of these had been opened, the programme having been completely carried out in Rohtak, Shahpur, Jhang, Muzaffargarh and Dera Ghazi Khan districts. The cost of construction of these dispensaries was defrayed by Government, which also gave a maintenance grant of Rs. 2,500 per annum. It is remarked however in some reports (e. g., for Mianwali, Rawalpindi and Multan) that the Boards have also to spend on the

buildings a considerable amount more (for instance Rs. 9,595 in the Multan district in 1929-30), as among other things the standard plans do not include a bath, kitchen or latrine, and that the maintenance grant also has to be supplemented by the Boards. The Multan Board, which now has its full complement of 14 rural dispensaries, complains that the rise of the percentage on its net income of medical expenditure from 16 to 23, mainly due to expenditure on rural dispensaries' establishment, "gives rise to serious anxiety". Moreover there is quoted in that report the Multan Civil Surgeon's criticism that "these dispensaries as being ill-equipped and ill-staffed are likely therefore to damage the reputation of Western medicine". But this note of pessimism finds no echo. "The ten rural dispensaries", it is reported from Muzaffargarh, "proved invaluable during the malaria epidemic and more are needed", and similar are the comments from Sialkot. Considering also that the increase of 2 million patients in the hospitals of the province in 1929 was mainly due to the treatment of 3,151,105 patients in the rural dispensaries, most of whom, but for their existence, would have lacked medical aid, Government is satisfied that an immense boon has been conferred on the districts by this scheme. The work of these dispensaries was supplemented as a special measure during the year under report by 32 itinerating dispensaries, which mainly served the flooded and malarious tracts in various parts of the province, the whole cost of these being met by Government.

From 1926 to 1931, 27 tahsil headquarters hospitals (10 during 1929-30), 17 district headquarters hospitals and one female hospital were provincialized.

(b) Provincialization of Hospitals.

Though the Boards continue to contribute to the cost of these hospitals at a rate based on the figures of the two years preceding the provincialization, the provincialization is doubtless a relief to the Boards' funds, as expenditure tends to rise, and in a majority of cases re-building or building alterations and additional equipment are urgently necessary; and at the same time the public are benefited by the higher standard of maintenance and equipment. It was originally intended to provincialize all these hospitals by the end of 1930, but financial stringency has held up the scheme and at the end of 1929-30 the programme was still very far off completion, those left over for provincialization being 57 tahsil headquarters, 10 district headquarters, and 5 tahsil headquarters (female section) hospitals.

Medical aid for women is advanced by provincialization, as it is the intention of Government ultimately to appoint a sufficient female medical staff in all hospitals and to provide separate women's hospitals at all district headquarters. There are five District Board hospitals for women, viz., at Lyallpur, at Bhaun (Jhelum), and three in Kangra district, the D. Sarb Dyal hospital at Dharmasala, the Srimati Budhandevi hospital at Garli, and the Lehnul Mal hospital at Pir Salohi; while there is only one women's rural dispensary, at Morinda (Ambala). The Deputy Commissioner of Jhelum (Mr. Brayne), comments caustically on the paucity of hospitals for women, enquiring why cattle should receive better medical aid than women, and he suggests that both the rural dispensaries still to be established in that district should be for women. It must, however, be remembered that whereas facilities exist for females alone at the women's dispensaries, both sexes can be treated at the ordinary rural dispensaries; and the extent to which women make use of the dispensaries will be apparent, when it is mentioned that at the 9 rural dispensaries of Jhelum district out of the 71,315 out-door patients, 23,611 and out of 348 in-door patients, 87, were women and girls. Further, it may be pointed out that at all the hospitals of the Jhelum district in 1929 1,230 in-door and 90,513 out-door patients were female. The extent to which the ordinary rural dispensaries can serve women patients may also be judged from the fact that in Karnal there are trained nurses attached to 18 rural dispensaries, and that, among the cases treated by them in 1929, 640 were maternity. The ideal hospital is that which has a female section attached to it, like the

(c) Medical aid for women.

Jaranwala (Lyallpur) District Board Hospital, with a female Sub-Assistant Surgeon; but financial considerations at present stand in the way of rural dispensaries of this nature.

A scheme of medical inspection of school children has been going on by way of experiment in selected districts since 1926. Difficulties have cropped up however, and these are now being considered by Government, the extension of the scheme not being permitted (so far as Government is financially concerned) in other districts, one of which, Jhelum, pressed for its introduction. The chief difficulties are misunderstanding between District Medical Officers of Health and Medical Officers, and the resentment of the Assistant and Sub-Assistant Surgeons at the inadequacy of their remuneration, i.e., Rs. 8 for every 100 scholars.

As is remarked in the annual review on Municipalities, the public have not yet been educated up to paying for medical treatment, and an order of Government of many years ago that fees for medical treatment of well-to-do patients should be recovered and credited to the Government or the local body, as the case might be, has so far entirely failed of effect. The Government has this question under consideration. There is no doubt that the pauperizing of the rural population by the free provision of so many of the necessities and necessary luxuries of life, such as medical aid, education, and veterinary treatment is, if a necessity, an evil one; and as the charging for medical treatment from those who are able to afford it would doubtless result in self-respecting people arranging to afford for it, it might thus have a widespread beneficial effect on the morale of the village populace. An isolated example of the realization by the people of a district of their duty to contribute for medical aid was afforded by Kangra, where the propaganda of Dr. McGuire, Civil Surgeon, Dharmasala, stimulated the people to contribute over Rs. 20,000 towards his nurse dai and medical aid for women schemes; and an example of munificence in the cause of medicine is reported from the Sialkot district, where two gentlemen of Pasrur, Lalas Durga Das and Khazan Chand, provided funds for the erection of a hospital and also of a veterinary hospital at that place. Examples of such generosity are not infrequent in the province, and this readiness to acquire merit by such open-handed generosity stands out in strange contrast to the universal unwillingness to pay a small fee for medical treatment. So strange indeed is it that Government are inclined to doubt the accuracy of the reports of such unwillingness. It is quite possible that the percentage of patients paying fees to doctors is a great deal higher than Government has been led to understand, and that a half share of the fees paid to doctors, at present a quite unknown quantity, would be a useful windfall for local bodies.

9. It is pointed out in the annual Public Health Report for 1929 that in the year 1928-29 District Boards spent only 2.6 per cent. of their net income on public health measures. In 1929-30 the total expenditure decreased from 6.47 to 6.16 lakhs, of which Government contributed Rs. 62,000 as against Rs. 96,000 in the previous year, so that the expenditure by the Boards out of their own resources was about the same as in the previous year. At first sight the Government contribution seems small. But it must be remembered that Government spends a great deal direct on the health administration of districts. Considerably over Rs. 2 lakhs are expended on the salaries of the District Medical Officers of Health, Sub-Assistant Health Officers and Sanitary Inspectors; and expensive land drainage projects, towards which the Boards do not contribute, are carried out chiefly to improve the health of inhabitants of rural areas. The Government contributions were for combating diseases (Rs. 16,688), for maternity and child welfare (Rs. 5,303), for 'other purposes' (Rs. 5,210), the chief of which was a grant of Rs. 2,680 towards the salaries of the dispensers attached to the District Medical Officers of Health, and for original sanitary works (Rs. 34,785), the latter grant

being nearly Rs. 30,000 less than the previous year's. These latter grants are given on the recommendation of the Rural Sanitary and improvement Board, which consists of two official and seven non-official members of the Legislative Council, the Minister for Education being president. Two lakhs are placed annually at its disposal for expenditure on works carried out in rural areas by Government, and for grants-in-aid to the Boards for such works ; though, owing to certain schemes not being ready, only Rs. 74,000 were actually expended during the year. The chief of these works were improvement of water supplies in waterless areas, either by the sinking of wells or by the provision of pipe lines, for example, in the Karnal, Sialkot, Mianwali and Attock districts, and in the Salt Range area of Jhelum. Among other rural sanitation works in progress during the year may be mentioned the water supply scheme for Gopal Mochan fair (Ambala), and a drainage scheme for a village (Qila Raipur) in Ludhiana district.

In most districts some of the villages have adopted Sanitary Regulations framed under the District Boards Act (and also under the Panchayat Act).

(b) Village Sanitary Regulations.

Model Regulations were framed in 1930, and they provide for the removal of rubbish, burial of manure, drainage of villages and the paving of village streets and surroundings of wells. Karnal (286 villages), Hoshiarpur and Ferozepore have led the way in this matter, and after them come Jullundur, Amritsar (144 villages) and Sialkot. In the Multan district Sanitation Rules were established in 49 villages, and in 10 of those a sanitation tax has been imposed under section 30 of the District Boards Act. The work done is of the nature of self-help, free and voluntary ; the only expenditure (except for the tax proceeds mentioned above) being, in some districts, of small sums by the District Board (and Red Cross Society) for the supply of prizes to encourage the villagers. In most of the villages where they are imposed sanitary propaganda is being carried on by the District Rural Community Councils, in co-operation with the Panchayats, where they exist. This work, and the Sanitation Rules themselves, are largely the outcome of the ' uplift movement ' in Gurgaon. Mr. Brayne therefore undoubtedly kindled an undying fire ; though on the permanency of the uplift work in Gurgaon itself the Commissioner of Ambala (Mr. Irving) makes the following comment :—

" I am frequently asked what effects remain of Mr. Brayne's intensive campaign of seven years in this (Gurgaon) district and outwardly I fear that the answer is very little. While the district report gives some gleam of encouragement in the work done by Better Living Co-operative Credit Societies, broadly speaking I fear it is true that the results effected by the external influence of the Revenue Staff evaporated when that influence was removed as the effects of external discipline always do evaporate." [The evaporation, it might have been added, was also due to several years of drought.] " Gurgaon which has in its ideals furnished an inspiration to other districts, must now go to other districts like Rohtak, Karnal and Ambala for a lesson in methods, for it is there and not in Gurgaon that the inquirer should go to see the fruits of the movement Mr. Brayne set on foot."

On maternity and infant welfare the Boards spent Rs. 9,943, of which Government contributed over half. This is a small amount, but it must be remembered that welfare centres can be run at a small cost, and that an important branch of maternity and infant welfare is the provision of nurses and trained dais at rural dispensaries and other District Board hospitals, rather slow but at least steady progress being made in this respect yearly. During the year four maternity and infant welfare centres were being maintained by District Boards, and a number of others by District Boards and Municipal Committees jointly.

(c) Maternity and Infant Welfare.

10. As mentioned above, the total expenditure on veterinary and stock-breeding has remained stationary.

Veterinary.

Twelve new veterinary hospitals were started during the year making the total for the province 270. The best served of the divisions is now Rawalpindi, which has one hospital to 110 villages.

As the grants-in-aid for cattle breeding are confined to the Haryana and Dhanni cattle improvement schemes, this means that they are confined to the districts of Hissar, Rohtak and Gurgaon (Haryana), and Attock, Rawalpindi, Jhelum, Shahpur and Mianwali (Dhanni). To the Haryana scheme districts Rs. 41,700 in all was granted, while the Hissar District Board contributed Rs. 3,000 and Rohtak Rs. 16,500; and to the Dhanni scheme districts Rs. 43,560 was granted, while the District Boards contributed sums varying from Rs. 1,280 (Shahpur) to Rs. 5,000 (Attock). As a result the total number of approved bulls in the three Haryana districts was raised to 1,246, Gurgaon leading the way with 606; while the number of District Board bulls in the Dhanni group rose to 156; and these districts also had 134 'subsidy bulls,' that is approved bulls of the Dhanni breed belonging to private owners who are paid subsidies for the proper up-keep of the bulls and for their free service to the neighbourhood. Subsidies were also paid for the maintenance and retention in the (Dhanni group) districts of 320 Dhanni cows. Further to encourage the scheme Government assisted by the grant of Rs. 3,000 for a divisional Dhanni cattle fair in the Jhelum district, and also of Rs. 2,000 for prizes to classes of approved bulls and their progeny at cattle fairs in the five districts. In the Haryana tract, the three District Boards encouraged cattle breeding by the holding of one day cattle fairs. These have proved a great success, and should be a good example to other districts, such as Gurdaspur, which regard fairs with suspicion and have an idea that they are mainly for the benefit of butchers.

The Boards outside the two improvement schemes areas do not receive grants for the purchase of bulls. Nevertheless most Boards manage to purchase some bulls every year, and the supply of stud bulls in the districts is greater now than ever before, the total now being 3,359. The Boards were however prevented from producing as many as they desired by a fodder famine in the south-east of the province, as a result of which the Hissar Cattle Farm was unable to dispose of 150 bulls ready for issue. The Boards are gradually systematizing methods for the maintenance of bulls, but Government regrets to learn that one of the least up-to-date districts from a cattle breeding point of view is Amritsar, where the bulls are allowed to roam the country-side and feed at random, with the result that a very large number (no less than 36 out of 113) in 1929-30 were missing altogether.

It may also be mentioned that buffalo breeding received attention from some Boards, particularly Gujranwala, Sialkot, Amritsar and Gurdaspur, during the year; while Ferozapore provided funds for camel stallions; and the Kangra Board persevered with its scheme for the improvement of sheep breeding.

11. During the year 18 miles of metalled and 86 miles of unmetalled class II roads were transferred to the Public Works Department, to be classified henceforth as arterial roads, 355 miles of which still remain to be transferred from District Boards to the Public Works Department. As District Boards have been relieved of 714 miles of road (267 metalled and 447 unmetalled) since 1926, the state of the roads still maintained by them should be extremely satisfactory. Unfortunately however, as mentioned in the remarks on the financial position of the Boards, expenditure on road maintenance has been reduced. At the same time communications were appreciably developed during the year, owing to the attention paid, on the advice of the Communications Board, to the improvement of unmetalled roads. The only addition to the metalled roads was of 1½ miles by Sialkot District Board, without the help of a grant; but for the development of unmetalled roads no less than Rs. 1,59,088 was granted to

the Boards, with the result that 1,252 miles were improved. This was effected largely by the help of tractors and graders, 10 districts (Lahore, Sheikhpura, Gurdaspur, Ferozepore, Ambala, Multan, Lyallpur, Jhang, Montgomery and Hissar) having purchased graders of their own, while Amritsar, Jullundur, Gujrat and Rawalpindi were about to do so. By the grading process where soil and conditions are suitable, the work can be done, and very much better done, at 30 per cent. less cost than by manual labour. The machines, however, are not easy to manage, and in several cases during the year where there were breakdowns, and so disgruntled was the Karnal Board, by repeated mishaps to the machines after the grading of 53 miles, that it returned the grader to the supplier, after a trial, without thanks.

Great activity in the improvement of communications was displayed by the Ambala division Boards. The Government maintenance grant earned by Ambala was Rs. 97,000, Rohtak Rs. 32,000, and Gurgaon Rs. 9,750. In all, the Ambala Board expended on maintenance Rs. 1,38,000, for 92 miles of metalled and 289 miles of unmetalled roads. Rohtak, which in the last few years has handed over more than 100 miles of metalled roads to Government, spent Rs. 77,500 on the maintenance of 97 miles of metalled roads, and Rs. 54,000 on the improvement of unmetalled roads. The upkeep of roads, however, is proving difficult for the Rohtak Board, from which comes a suggestion that Government should give a maintenance grant of 45 per cent. for the first fifty miles and five per cent. additional for each mile over, with the result that there, would be a cent per cent. grant for 160 miles and over! Such generosity however, is likely to be beyond Government's power for a not inconsiderable period.

12. Owing to floods in some areas, famine in others, and financial depression, the year was a bad one for District Boards, and the future is fraught with some anxiety. While however it is difficult to see at present how the Boards will meet all their commitments and carry on their programmes of extension, Government is satisfied that the Boards are on the whole making the best use of such resources as they have, and that in collaboration with the various departments and with the assistance of Government grants-in-aid they are managing to confer infinitely greater benefits on the inhabitants than up till a few years previously. Educational facilities and medical aid are now within reach of the majority of villages; hundreds of miles of unmetalled road have been rendered motorable with the help of a grader and tractor; and the Health Department is able to deal far more promptly than erstwhile with epidemics. If a series of lean years are upon them, the Government and the Boards can at least congratulate themselves on having made the most of the prosperous years that have gone before.

ORDER.—Ordered that copies of this review be forwarded to all Commissioners of divisions and Deputy Commissioners in the Punjab and the Accountant-General, Punjab, the Secretary to Government, Punjab, Public Works Department, Buildings and Roads and Hydro-Electric Branches, and be submitted to the Government of India, Department of Education, Health and Lands.

Ordered, also, that the review and translation of it be published in the *Punjab Gazette*, English and Urdu version, respectively, and that copies of the Urdu translation be supplied to Deputy Commissioners for the information of district boards.

By order of the Punjab Government
(Ministry of Local Self-Government).

GOKUL CHAND NARANG, P. MARSDEN,
Minister for Local Self-Government. Secretary to Government, Punjab,
Transferred Departments.

FORM I.

STATEMENT SHOWING THE CONSTITUTION OF THE DISTRICT BOARDS IN THE PUNJAB FOR THE YEAR ENDING 31ST MARCH 1930.

Serial No.	Name of district board.	Act under which constituted.	Area in square miles.	Population within the area excluding municipalities and small towns (census of 1921).	PARTICULARS AS TO CHAIRMAN.				NUMBER OF MEMBERS.								Total number of meetings held, including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of non-officials present at each meeting.	Average percentage of officials present at each meeting.	Average percentage of all members present at each meeting.	REMARKS.	
					Elected non-official.	Elected official.	Appointed non-official.	Appointed official.	Ex-officio.	Appointed.	Elected.	Total.	Official.	Non-official.	Europeans and Anglo-Indians.	Indians.								
1	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	
1	Hissar	Punjab District Boards Act, XX of 1883.	5,183.88	7,12,249	1	5	5	34	44	5	39	..	44	10	86	76	85	The Deputy Commissioner alone constituted the Board.	
2	Rohtak		2,248.03	6,87,049	..	..	..	1	5	5	34	44	5	39	..	44	6	..	..	95	83	90
3	Gurgaon		2,218.00	6,10,898	..	..	..	1	6	5	32	44	6	42	1	44	7	..	..	88	95	89
4	Karnal		3,146.47	7,47,506	..	..	..	1	5	5	35	45	5	40	2	43	12	..	..	80	70	79
5	Amroha		1,867.31	5,63,615	..	..	..	1	5	5	32	42	5	37	2	40	9	..	..	90	84	89
6	Simla		80.94	14,513	..	..	..	1	1	..	..	..	1	..	..	..	..	..	..	..	..	..
7	Kangra		9,978	7,55,469	1	5	5	34	44	5	39	2	42	11	1	64	60		64
8	Hoshiarpur		2,211.03	8,70,185	..	..	..	1	5	5	37	48	5	43	1	47	16	..	..	74	79	75
9	Jullundur		1,342.13	7,05,697	..	..	..	1	5	5	34	44	5	39	1	43	7	..	..	77	66	76
10	Ludhiana		1,895.72	4,84,861	..	..	..	1	5	5	30	40	5	35	1	39	9	..	..	83	89	84
11	Ferozepore		4,054.91	9,82,053	..	..	..	1	6	7	35	48	6	42	1	47	10	..	..	80	58	77
12	Lahore		2,601.82	7,83,115	..	..	..	1	6	6	30	40	6	42	1	39	23	..	..	96	79	81
13	Amritsar		1,561.00	7,50,027	..	..	..	1	6	6	36	48	6	42	1	46	7	..	..	82	69	80
14	Gurdaspur		1,823.20	8,10,016	..	..	1	..	..	4	6	32	42	4	38	..	40	10	..	79	70	78
15	Sialkot		1,569.70	7,88,812	..	..	..	..	..	5	6	30	41	5	36	1	40	11	..	74	82	75
16	Gujranwala		2,302.33	5,31,961	..	..	..	..	1	6	6	30	41	6	30	..	36	12	..	71	58	66
17	Sheikhpura		2,313.00	5,60,230	..	..	..	..	..	5	3	36	44	4	39	..	44	10	..	71	74	71
18	Gujrat		2,277.53	7,68,054	..	..	..	..	1	6	6	36	42	4	38	2	40	12	..	61	84	63
19	Jhelum		4,804.31	6,42,196	..	..	..	..	1	6	6	24	36	6	30	2	34	9	..	62	76	65
20	Rawalpindi		2,769.70	4,77,179	..	..	..	..	1	6	6	24	36	6	30	2	34	14	..	74	57	71
21	Muzaffargarh		2,049.79	5,69,224	..	..	..	..	1	6	6	24	36	6	30	2	34	7	..	69	76	70
22	Attock		4,177.50	4,67,873	..	..	..	..	1	6	6	22	36	6	30	..	35	12	..	62	75	64
23	Mianwali		5,384.40	3,23,974	..	..	..	..	1	6	6	18	36	6	30	..	36	12	..	60	83	64
24	Montgomery		4,579.00	7,01,277	..	..	..	..	1	6	6	24	36	6	30	..	36	12	..	77	72	76
25	Lyallpur		3,180.60	9,38,664	..	..	..	..	1	6	6	36	48	6	42	1	35	12	..	61	60	61
26	Jhang		3,393.44	5,13,545	..	..	..	..	1	6	6	28*	42	6	36	2	40	9	..	69	67	69
27	Multan		5,787.45	7,81,269	..	..	..	..	1	6	6	24	36	6	30	2	35	7	..	66	55	77
28	Muzaffargarh		5,561.57	5,40,359	..	..	..	..	1	6	6	14	42	6	36	2	40	8	..	48	48	51
29	Dera Ghazi Khan		5,430.43	4,54,522	..	..	..	..	1	6	6	14	42	6	36	2	40	8	..	..	..	..
	Total for 1929-30		95,298.16	1,85,36,392	2	1	..	26	153	213	813	1,179	153	1,026	31	1,148	294	1	1	..	..	..

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1930.
INCOME.

I.—GENERAL DEPARTMENTS.									
Name of district board.	A.—GENERAL.					A.—GENERAL.			
	(1) Unearmarked contributions from Government.	(2) Interest on investments.	(3) Fines under section 57 of the Act.	(4) Miscellaneous unclassified receipts.	Total A.—General.	(1) and (2) Establishment and contingencies.	(3) Travelling allowance of members.	(4) Law charges.	(5) Audit fees.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2					7	8	9	10	11
Hisar	31,900	3,646	..	1,706	37,252	20,069	3,855	194	1,940
Rohtak	26,000	9,741	..	2,130	37,871	18,559	4,284	250	2,180
Burgoon	52,000	11,097	..	3,329	66,926	20,963	3,659	27	1,920
Karnal	60,900	9,728	..	2,289	72,917	13,608	2,691	14	1,900
Amبالا	53,000	..	..	6,503	59,503	20,384	3,956	766	1,660
Simla	3,400	..	..	2,020	5,420	4,795	..	..	401
Kangra	1,04,200	1,796	..	1,277	1,07,273	19,568	3,894	118	1,640
Dehra Dun	43,400	4,876	..	13,185	62,461	16,388	4,062	1,072	4,100
Rohtaspur	45,000	6,921	..	1,885	53,806	18,551	3,081	359	1,560
Pathankot	20,000	6,284	..	5,673	31,957	20,775	1,937	1,750	1,660
Pathankot	82,500	6,386	..	8,708	97,594	27,456	5,464	1,382	..
Pathankot	61,500	6,063	..	4,465	69,028	19,936	3,030	508	3,780
Pathankot	50,500	7,280	101	482	58,363	27,460	3,979	522	1,780
Pathankot	30,000	4,990	..	3,475	38,165	11,810	2,007	846	1,680
Pathankot	72,700	6,156	477	2,689	82,022	22,865	1,865	400	2,040
Pathankot	30,000	12,342	..	2,789	45,131	19,481	3,133	429	1,560
Pathankot	33,900	10,436	..	2,496	46,832	12,389	5,677	200	1,860
Pathankot	22,000	7,867	..	2,547	32,414	14,976	2,023	..	1,760
Pathankot	41,800	27,849	..	9,837	79,486	22,451	1,092	..	2,040
Pathankot	77,800	7,720	..	2,473	87,993	12,541	1,496	109	1,660
Pathankot	60,500	8,752	..	5,734	75,008	18,067	1,801	328	1,780
Pathankot	48,700	9,190	74	627	70,391	12,217	2,275	328	1,560
Pathankot	36,000	7,108	1	1,661	44,777	9,643	1,179	610	1,180
Pathankot	25,000	1,892	..	3,099	30,991	23,618	2,102	846	2,100
Pathankot	25,000	27,598	..	1,061	53,659	31,733	6,237	757	3,600
Pathankot	65,200	231	..	492	65,923	19,189	2,535	1,320	1,320
Pathankot	55,000	28,213	..	1,813	85,026	24,093	2,454	280	1,960
Pathankot	..	6,729	..	7,742	14,471	11,825	1,419	255	1,280
Pathankot	..	..	..	733	733	13,264	1,460	..	1,620
Total for the year 1929-30	12,30,500	2,37,681	653	1,00,420	15,69,154	5,34,654	83,247	12,450	53,421
Total for the previous year	11,82,300	1,97,459	892	68,810	14,49,461	5,27,929	78,957	10,988	35,680
Total A.—General.	..	..	..	..	..	..	..	..	..
(6) Election charges.	..	..	..	..	..	..	..	..	..
(7) Interest on loans other than for roads.	..	..	..	..	..	..	..	..	..
(8) Works.	..	..	..	..	..	..	..	..	..
Total A.—General.	..	..	..	..	..	..	..	..	..
Hisar	26,286	..	..	..	..	..	..	..	..
Rohtak	26,078	..	..	..	..	..	..	..	..
Burgoon	32,312	..	..	..	..	..	..	..	..
Karnal	31,939	..	..	..	..	..	..	..	..
Amبالा	29,766	..	..	..	..	..	..	..	..
Simla	5,196	..	..	..	..	..	..	..	..
Kangra	25,894	..	..	..	..	..	..	..	..
Dehra Dun	28,872	..	..	..	..	..	..	..	..
Rohtaspur	25,395	..	..	..	..	..	..	..	..
Pathankot	26,454	..	..	..	..	..	..	..	..
Pathankot	37,480	..	..	..	..	..	..	..	..
Pathankot	36,929	..	..	..	..	..	..	..	..
Pathankot	36,530	..	..	..	..	..	..	..	..
Pathankot	19,183	..	..	..	..	..	..	..	..
Pathankot	28,479	..	..	..	..	..	..	..	..
Pathankot	24,880	..	..	..	..	..	..	..	..
Pathankot	23,147	..	..	..	..	..	..	..	..
Pathankot	21,288	..	..	..	..	..	..	..	..
Pathankot	16,357	..	..	..	..	..	..	..	..
Pathankot	22,619	..	..	..	..	..	..	..	..
Pathankot	18,728	..	..	..	..	..	..	..	..
Pathankot	15,756	..	..	..	..	..	..	..	..
Pathankot	29,984	..	..	..	..	..	..	..	..
Pathankot	60,388	..	..	..	..	..	..	..	..
Pathankot	24,956	..	..	..	..	..	..	..	..
Pathankot	34,275	..	..	..	..	..	..	..	..
Pathankot	19,283	..	..	..	..	..	..	..	..
Pathankot	17,521	..	..	..	..	..	..	..	..
Total for the year 1929-30	8,28,952	..	..	..	..	..	..	..	..
Total for the previous year	7,30,604	..	..	..	..	..	..	..	..

[illegible]

FORM II—CONTINUED.

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE YEAR 1902.

INCOME—CONTINUED.

GENERAL DEPARTMENTS—CONTINUED.	
1	GENERAL DEPARTMENTS—CONTINUED.

D.—INCOME UNDER OTHER ACTS.	D.—ADMINISTRATION OF OTHER ACTS.

	N	a
(1) Stage Carriages		
(2) Cattle Trepasas Act.		
(3) Northern India Ferries Act.		

[illegible]

FORM II—CONTINUED.

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1930—CONTINUED.

INCOME—CONTINUED.

I.—GENERAL DEPARTMENTS—CONTD.										I.—GENERAL DEPARTMENTS—CONTINUED.									
E.—INCOME FROM BOARD PROPERTIES.										E.—BOARD PROPERTIES.									
Serial No.	Name of district board.	(1) Rents of lands and buildings.			(2) Dak Bungalows and Sarais.			(3) Gardens.			(4) Roadside trees.								
		(a) & (b) Estab- lishment and contingencies.	(c) Works.	Total (1) Rented Lands and Buildings.	(a) & (b) Estab- lishment and contingencies.	(c) Works.	Total (2) Dak Bungalows and Sarais.	(a) & (b) Estab- lishment and contingencies.	(c) Works.	Total (3) Gar- dens.	(a) & (b) Estab- lishment and contingencies.	(c) Works.	Total (4) Road- side trees.						
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.						
1	Hissar	1,515	..	..	2,632	327	2,994	877	3,871	1,579	82	1,661	2,238				
2	Rohitak	271	..	..	304	3,838	7,300	7,745	15,135	4,505	123	4,628	9,549				
3	Gurgaon	310	..	..	109	1,891	7,237	2,031	9,268	3,607	124	3,731	6,079				
4	Karnal	706	..	426	560	9,372	1,154	1,469	2,415	632	214	846	7,734						
5	Ambed	548	..	..	176	29,572	1,968	2,271	4,239	1,296	..	1,296	47,789				
6	Simla	..	..	..	..	..	132	114	246	..	..	..	..		
7	Kangra	564	..	182	58	3,135	2,433	3,189	5,022	10	..	10	7,035						
8	Hoshiarpur	1,009	..	..	675	36,074	7,300	7,745	15,135	3,809	865	4,674	16,305				
9	Jullundur	1,641	..	..	438	13,695	2,163	1,389	3,552	1,927	115	2,042	14,717				
10	Ludhiana	15,729	..	1,683	926	15,410	1,147	492	1,639	4,350	80	4,430	7,696						
11	Pererozpore	12,058	..	2,451	599	8,232	7,809	7,993	15,802	4,893	1,225	6,118	20,057						
12	Lahore	3,019	..	311	6	5,269	422	213	635	..	..	..	10,608			
13	Amritsar	20,655	..	..	359	7,324	6,156	1,474	7,630	1,659	129	1,788	10,825				
14	Gurdaspur	1,630	..	639	3,590	14,129	5,132	5,479	10,611	1,652	195	1,847	12,062						
15	Sialkot	11,070	..	486	2,436	45,750	4,803	3,394	8,197	3,996	573	4,569	40,804						
16	Gujanwala	2,181	..	..	1,303	2,349	5,325	2,301	7,626	6,853	100	6,953	7,072				
17	Sheikhpura	4,584	..	..	51	3,419	1,889	3,878	5,767	659	..	659	9,286				
18	Gujrat	268	..	..	581	21,308	3,163	655	3,818	3,376	103	3,479	20,087				
19	Shalpur	16,959	..	30	5,292	42,428	4,963	3,453	8,416	5,428	..	5,428	20,340						
20	Jhelum	287	..	..	2,633	2,914	1,542	1,347	2,889	4,568	74	4,642	3,867				
21	Bawalpindi	1,348	..	..	2,903	2,914	704	984	1,688	619	..	619	5,082				
22	Attock	60	..	..	738	944	1,249	1,463	2,712	2,299	88	2,387	3,934				
23	Mianwali	3,458	..	904	1,553	223	985	2,110	3,095	5,103	739	5,842	3,232						
24	Montgomery	3,183	..	..	605	2,066	1,164	2,229	3,393	905	..	905	30,415				
25	Lyallpur	11,654	..	..	3,196	6,940	9,893	2,595	12,488	800	..	800	34,159				
26	Thang	764	..	..	365	2,073	2,308	808	3,116	5,149	202	5,351	15,448				
27	Multan	243	..	..	295	1,347	3,354	3,879	7,033	2,727	562	3,289	22,561				
28	Muzaffargarh	9,174	..	194	1,192	7,673	4,004	1,645	5,649	3,783	..	3,783	9,633						
29	Dera Ghazi Khan	931	..	..	130	583	4,324	2,258	6,582	209	..	209	1,454				
	Total for the year 1929-30..	1,25,719	31,478	16,618	31,801	2,95,635	97,389	68,158	1,65,547	76,393	5,593	81,986	4,00,094						
	Total for the previous year	2,15,379	35,495	16,018	32,639	3,72,400	1,06,415	96,909	2,03,024	92,078	25,269	1,17,347	3,80,204						

FORM II—CONTINUED.

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1930.—CONTINUED.

EXPENDITURE—CONTINUED.

INCOME—CONTINUED.

I.—GENERAL DEPARTMENTS—CONCLUDED.													
Name of district board.	E.—INCOME FROM BOARD PROPERTIES—concluded.				E.—BOARD PROPERTIES—concluded.								
	(5) Demonstration farms.	(6) Canals.	Total E.—INCOME FROM BOARD PROPERTIES.		TOTAL I.—GENERAL DEPARTMENTS.								
			Rs.	Ra.	Rs.	(a) & (b) Estab. contingencies.	(c) Works.	Total (5) Demonstration farms.	(a) & (b) Estab. contingencies.	(c) Works.	Total (6) Canals.		
	Rs.	Ra.	Rs.	Ra.	Rs.	Ra.	Rs.	Ra.	Rs.	Ra.	Rs.	Ra.	
2	69	70	71	72	73	74	75	76	77	78	79	80	81
Hissar	..	..	4,639	2,27,204	700	..	700	108	..	108	8,578	2,529	62,686
Rohtak	..	23,872	28,800	2,89,873	..	..	..	..	..	..	16,590	4,100	76,961
Gurgaon	192	504	4,111	1,93,827	638	..	638	..	..	..	19,800	6,790	70,312
Karnal	11	25,006	36,718	3,53,052	1,395	..	1,395	..	..	..	13,544	2,067	71,844
Ambed	1,000	..	31,696	2,88,506	1,952	..	1,952	..	..	..	55,276	3,393	1,03,712
Simla	..	..	107	8,160	..	..	..	..	..	..	246	489	6,003
Kangra	..	..	5,949	3,26,204	..	..	..	..	..	..	12,889	3,183	58,372
Hoshiarpur	..	40	38,658	3,75,512	..	752	1,304	..	..	..	36,114	11,749	93,615
Jullundur	104	411	19,195	3,43,645	552	..	..	..	..	..	21,615	56,920	58,920
Ludhiana	106	..	32,195	2,71,733	..	..	..	..	..	..	15,682	3,367	54,786
Percepore	..	13,965	36,876	4,88,149	2,567	403	2,970	..	..	..	46,856	17,486	1,33,045
Lahore	2,821	..	11,183	2,98,658	..	..	..	..	..	..	14,635	..	1,27,298
Amritsar	..	..	29,089	3,20,758	..	..	..	..	..	..	20,243	3,728	76,269
Gurdaspur	..	2,401	23,991	2,97,391	..	..	..	585	992	1577	28,066	4,001	60,082
Sialkot	2,914	1,864	64,196	4,13,444	4,072	187	4,259	..	3,700	3,700	62,065	4,195	1,25,896
Guiljanwala	..	10,819	17,843	2,85,156	1,793	..	1,793	339	..	339	23,783	4,861	63,752
Sheekhpura	..	..	8,268	3,64,831	..	..	..	..	..	..	15,722	191	46,087
Gujrat	..	..	24,083	2,98,247	..	..	..	..	..	..	27,384	3,048	59,493
Shahpur	..	439	66,974	5,00,093	..	..	..	168	1,175	1,343	41,295	..	1,04,392
Jhelum	..	..	11,307	1,84,693	..	..	..	..	..	..	11,398	362	47,891
Rawalpindi	..	1,977	9,138	2,05,992	..	..	..	..	..	..	7,389	6,465	46,582
Attock	..	..	2,302	1,84,656	1,572	..	1,572	..	..	..	9,033	5	41,168
Mianwali	1,269	..	7,108	1,29,928	340	..	340	..	..	..	13,741	2,549	43,664
Montgomery	..	..	7,740	3,95,321	..	..	..	..	..	..	35,957	608	88,337
Lyallpur	284	..	22,439	10,52,067	..	..	..	..	..	..	47,447	6	1,38,605
Jhang	..	..	4,110	2,92,817	..	..	..	..	..	..	23,915	281	64,204
Multan	..	..	4,722	3,93,858	..	..	..	177	2,310	2,487	35,370	1,092	76,888
Muzaffargarh	590	..	20,707	2,20,111	1,765	..	1,765	..	..	..	21,024	4,347	56,184
Dera Ghazi Khan	..	..	2,509	1,61,110	..	..	..	..	..	..	9,104	317	43,314
Total for the year 1929-30..	9,291	82,729	5,76,653	91,81,396	17,346	1,842	18,688	1,377	8,177	9,554	6,94,761	91,209	20,96,362
Total for the previous year	12,228	56,459	7,24,600	91,85,592	23,104	2,953	26,067	2,376	12,776	15,152	7,60,528	63,950	21,50,023

FORM II—CONTINUED.

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1930—CONTINUED.

EXPENDITURE—CONTINUED.

INCOME—CONTINUED.

2.—EDUCATION.

II.—EDUCATION.		A.—INSPECTION.				B.—COLLEGES.				C.—HIGH SCHOOLS.																					
Name of district board.		A.—FEES.		(1) & (2) Establish- ment and contin- gencies.		(3) Works.		Total A.—INSPECTION.		(1) & (2) Establish- ment and contin- gencies.		(3) Contributions.		(4) Scholarships.		(5) Works.		Total B.—COLLEGES.		(1) & (2) Establish- ment and contin- gencies.		(3) Contributions.		(4) Scholarships.		(5) Works.		Total C.—HIGH SCHOOLS.			
		(1) Colleges.	(2) High School.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Hissar	2	Rs.	Rs.	7,834	7,834	..	..	7,834	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	Rs.
Rohtak	..	..	6,103	8,934	8,934	..	..	8,934	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	23,448
Gurgaon	..	..	..	6,932	6,932	35	..	6,967	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	10,751	
Karnal	..	..	..	5,900	5,900	406	..	6,306	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ambala	..	..	..	6,722	6,722	..	..	6,722	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Simla	..	..	4,343	363	363	1,370	..	9,891	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kangra	..	..	..	8,521	8,521	..	..	8,521	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	21,921
Hoshiarpur	..	..	..	5,248	5,248	153	..	5,401	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	548
Jullundur	..	..	42,297	8,616	8,616	..	..	8,616	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	87,415
Ludhiana	..	..	17,630	4,143	4,143	..	..	4,143	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	33,631
Ferozepore	..	..	10,584	9,656	9,656	..	..	9,656	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	33,631
Lehore	..	..	..	6,740	6,740	..	..	6,740	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	41,625
Amritsar	..	..	..	7,277	7,277	480	..	7,757	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Gurdaspur	7,375	8,214	8,214	8,214	4,882	
Shakot	..	..	7,476	5,539	5,539	..	..	5,539	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	15,257
Gujranwala	..	..	..	9,145	9,145	..	..	9,145	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	15,917
Sheikhpura	..	..	..	4,403	4,403	..	..	4,403	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	156
Gujrat	..	..	..	4,789	4,789	..	..	4,789	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	119
Shahpur	..	..	11,286	8,271	8,271	..	..	8,271	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	17,255
Jhelum	..	..	..	6,899	6,899	..	..	6,899	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	61,148
Muzaffargarh	8,271	8,271	8,271	
Rawalpindi	173	11,428	11,428	2,570	..	13,998	14,107	
Attock	6,022	6,022	6,022	1,427	
Mianwali	5,292	5,292	5,292	1,896	
Montgomery	4,340	9,597	9,597	381	..	9,978	896	
Lahore	47,495	7,860	7,860	7,860	28,949	
..	6,620	6,620	6,620	96,387	
..	5,033	5,033	5,033	718	
..	2,778	5,108	5,108	5,108	13,556	
..	
..	1,61,833	2,00,354	2,00,354	5,446	..	2,05,800	4,89,143
..	1,44,270	1,92,812	1,92,812	7,301	..	2,00,113	4,53,056
Total for the year 1929-30
Total for the previous year

FORM II—CONTINUED.

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1930—CONTINUED.

INCOME—CONTINUED.

II.—EDUCATION—CONTINUED.

2.—EDUCATION—CONTINUED.

Name of district board.	A.—Fees—contd.				B.—CONTRIBUTIONS.				D.—MIDDLE SCHOOLS.					E.—PRIMARY SCHOOLS.																		
	(3) Middle Schools.		(4) Primary Schools.		Total A.—Fees.		(1) From Government.		(2) Other Contributions.		Total B.—CONTRIBUTIONS.		(1) & (2) Establishments and contingencies.		(3) Contributions.		(4) Scholarships.		(5) Works.		Total D.—MIDDLE SCHOOLS.		(1) & (2) Establishments and contingencies.		(3) Contributions.		(4) Scholarships.		(5) Works.		Total E.—PRIMARY SCHOOLS.	
	Rs.	P.	Rs.	P.	Rs.	P.	(a) For original works.	(b) Others.	Total (1) Contribution from Government.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	
Hissar	29,249	616	29,865	99	28,000	2,30,517	2,30,517	2,30,517	2,30,517	3,078	2,70,592	2,35,491	1,500	3,443	30,108	2,70,542	1,03,037	6,206	1,028	794	1,11,665	114	1,03,037	6,206	1,028	794	1,11,665	114	1,03,037	6,206	1,028	794
Rohat	30,829	314	37,249	616	37,249	3,11,135	3,11,135	3,11,135	3,11,135	2,220	3,51,135	3,11,135	3,444	8,357	25,888	3,52,652	80,071	7,997	..	2,483	91,151	..	80,071	7,997	..	2,483	91,151	..	80,071	7,997	..	2,483
Gurgaon	13,599	589	14,188	589	14,188	3,33,662	3,33,662	3,33,662	3,33,662	2,220	3,51,135	3,11,135	3,444	8,357	25,888	3,52,652	80,071	7,997	..	2,483	91,151	..	80,071	7,997	..	2,483	91,151	..	80,071	7,997	..	2,483
Karnal	17,500	947	18,447	947	18,447	2,21,530	2,21,530	2,21,530	2,21,530	6,069	2,26,659	1,83,109	5,200	6,419	17,991	2,12,809	1,04,452	4,567	..	1,719	1,13,628	..	1,04,452	4,567	..	1,719	1,13,628	..	1,04,452	4,567	..	1,719
Amethi	20,276	307	20,583	307	20,583	1,59,235	1,59,235	1,59,235	1,59,235	1,456	1,59,235	1,59,235	264	3,106	42,381	2,18,834	69,226	9,777	..	1,534	80,637	..	69,226	9,777	..	1,534	80,637	..	69,226	9,777	..	1,534
Simla	1,893	26	1,919	26	1,919	33,756	33,756	33,756	33,756	409	45,156	26,820	..	339	665	27,824	17,702	..	..	11,191	28,893	..	17,702	..	..	11,191	28,893	..	17,702	..	11,191	28,893
Kangra	30,285	649	35,277	649	35,277	20,885	3,54,134	3,75,003	3,75,003	..	3,75,003	2,74,016	212	4,096	24,129	3,02,453	1,12,722	18,994	..	7,778	1,36,494	..	1,12,722	18,994	..	7,778	1,36,494	..	1,12,722	18,994	..	7,778
Rohatpur	47,741	2,580	92,618	2,580	92,618	3,61,134	3,61,134	3,61,134	3,61,134	1,858	3,73,183	3,73,183	..	5,617	26,290	3,39,481	1,30,881	17,338	..	17,338	1,36,494	..	1,30,881	17,338	..	17,338	1,36,494	..	1,30,881	17,338	..	17,338
Jaunpur	38,068	1,263	39,814	1,263	39,814	2,53,717	2,53,717	2,53,717	2,53,717	6,140	2,63,857	2,25,305	..	4,475	13,236	2,43,017	1,39,390	17,342	..	2,802	1,53,790	..	1,39,390	17,342	..	2,802	1,53,790	..	1,39,390	17,342	..	2,802
Farzapore	17,967	1,263	29,814	1,263	29,814	2,53,717	2,53,717	2,53,717	2,53,717	2,40	2,47,750	1,95,414	..	5,938	37,452	2,38,804	76,056	17,342	..	12,151	1,05,549	..	76,056	17,342	..	12,151	1,05,549	..	76,056	17,342	..	12,151
Lahore	24,716	1,422	26,138	1,422	26,138	2,33,447	2,33,447	2,33,447	2,33,447	2,875	2,73,114	1,74,420	..	5,495	26,090	2,46,222	1,06,883	6,990	..	6,771	1,20,644	..	1,06,883	6,990	..	6,771	1,20,644	..	1,06,883	6,990	..	6,771
Amritsar	33,994	1,203	40,197	1,203	40,197	2,46,032	2,46,032	2,46,032	2,46,032	3,41	2,70,373	2,39,781	177	4,837	26,099	2,46,969	1,01,921	11,186	..	6,321	1,19,428	..	1,01,921	11,186	..	6,321	1,19,428	..	1,01,921	11,186	..	6,321
Gurdaspur	37,694	2,243	47,317	2,243	47,317	2,43,620	2,43,620	2,43,620	2,43,620	3,746	3,04,650	1,23,018	..	9,164	21,371	2,40,969	1,47,787	27,950	..	22,445	1,11,887	..	1,47,787	27,950	..	22,445	1,11,887	..	1,47,787	27,950	..	22,445
Sialkot	23,427	1,023	24,450	1,023	24,450	2,74,934	2,74,934	2,74,934	2,74,934	..	2,74,934	1,96,103	1,200	4,384	37,746	2,39,439	1,07,790	2,327	..	1,770*	1,11,887	..	1,07,790	2,327	..	1,770*	1,11,887	..	1,07,790	2,327	..	1,770*
Gujranwala	17,424	1,410	18,834	1,410	18,834	2,34,121	2,34,121	2,34,121	2,34,121	1,516	2,54,770	1,96,103	1,992	3,449	28,464	2,35,287	1,04,295	5,995	..	18,709	1,29,089	..	1,04,295	5,995	..	18,709	1,29,089	..	1,04,295	5,995	..	18,709
Sheikhpura	29,584	933	30,517	933	30,517	2,05,756	2,05,756	2,05,756	2,05,756	..	2,05,756	2,00,611	583	13,859	38,741	2,44,059	1,01,949	10,619	..	709	1,18,239	..	1,01,949	10,619	..	709	1,18,239	..	1,01,949	10,619	..	709
Gujrat	22,183	2,076	24,259	2,076	24,259	2,40,197	2,40,197	2,40,197	2,40,197	855	2,40,197	2,00,611	583	13,859	38,741	2,44,059	1,01,949	10,619	..	1,454	1,18,239	..	1,01,949	10,619	..	1,454	1,18,239	..	1,01,949	10,619	..	1,454
Shekhar	22,682	1,140	23,822	1,140	23,822	2,40,197	2,40,197	2,40,197	2,40,197	..	2,40,197	2,00,611	583	13,859	38,741	2,44,059	1,01,949	10,619	..	1,454	1,18,239	..	1,01,949	10,619	..	1,454	1,18,239	..	1,01,949	10,619	..	1,454
Rawalpindi	25,368	25	25,393	25	25,393	2,40,197	2,40,197	2,40,197	2,40,197	1,000	2,40,197	2,00,611	583	13,859	38,741	2,44,059	1,01,949	10,619	..	1,454	1,18,239	..	1,01,949	10,619	..	1,454	1,18,239	..	1,01,949	10,619	..	1,454
Attock	13,593	1,049	14,642	1,049	14,642	2,40,197	2,40,197	2,40,197	2,40,197	648	2,40,197	2,00,611	583	13,859	38,741	2,44,059	1,01,949	10,619	..	1,454	1,18,239	..	1,01,949	10,619	..	1,454	1,18,239	..	1,01,949	10,619	..	1,454
Mianwali	14,310	322	14,632	322	14,632	2,40,197	2,40,197	2,40,197	2,40,197	800	2,40,197	2,00,611	583	13,859	38,741	2,44,059	1,01,949	10,619	..	1,454	1,18,239	..	1,01,949	10,619	..	1,454	1,18,239	..	1,01,949	10,619	..	1,454
Montgomery	76,392	94	76,486	94	76,486	2,40,197	2,40,197	2,40,197	2,40,197	1,553	2,40,197	2,00,611	583	13,859	38,741	2,44,059	1,01,949	10,619	..	1,454	1,18,239	..	1,01,949	10,619	..	1,454	1,18,239	..	1,01,949	10,619	..	1,454
Lyallpur	28,330	668	28,998	668	28,998	2,40,197	2,40,197	2,40,197	2,40,197	8,040	2,40,197	2,00,611	583	13,859	38,741	2,44,059	1,01,949	10,619	..	1,454	1,18,239	..	1,01,949	10,619	..	1,454	1,18,239	..	1,01,949	10,619	..	1,454
Jhang	17,036	28	17,064	28	17,064	2,40,197	2,40,197	2,40,197	2,40,197	1,432	2,40,197	2,00,611	583	13,859	38,741	2,44,059	1,01,949	10,619	..	1,454	1,18,239	..	1,01,949	10,619	..	1,454	1,18,239	..	1,01,949	10,619	..	1,454
Multan	5,989	..	5,989	..	5,989	2,40,197	2,40,197	2,40,197	2,40,197	..	2,40,197	2,00,611	583	13,859	38,741	2,44,059	1,01,949	10,619	..	1,454	1,18,239	..	1,01,949	10,619	..	1,454	1,18,239	..	1,01,949	10,619	..	1,454
Muzaffargarh	4,444	..	4,444	..	4,444	2,40,197	2,40,197	2,40,197	2,40,197	750	2,40,197	2,00,611	583	13,859	38,741	2,44,059	1,01,949	10,619	..	1,454	1,18,239	..	1,01,949	10,619	..	1,454	1,18,239	..	1,01,949	10,619	..	1,454
Dera Ghazi Khan	7,31,628	35,643	7,35,271	35,643	7,35,271	70,16,780	70,16,780	70,16,780	70,16,780	47,820	82,47,516	84,97,932	35,579	1,61,193	7,45,649	74,40,363	30,67,898	2,51,386	15,909	1,98,449	35,33,642	..	30,67,898	2,51,386	15,909	1,98,449	35,33,642	..	30,67,898	2,51,386	15,909	1,98,449
Total for the year 1929-30	6,89,608	41,147	8,75,025	41,147	8,75,025	6,54,795	6,54,795	6,54,795	6,54,795	53,207	75,52,166	88,22,916	34,907	1,45,574	8,25,008	88,28,405	30,76,426	2,38,720	892	2,69,992	35,86,000	..	30,76,426	2,38,720	892	2,69,992	35,86,000	..	30,76,426	2,38,720	892	2,69,992
Total for the previous year .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

FORM II—CONTINUED.

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1930—CONTINUED.

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

Serial No.	Name of district board.	II.—EDUCATION—CONCLUDED.		III.—MEDICAL.		2.—EDUCATION—continued.					3.—MEDICAL.			
		Total II.—EDUCATION.		Total III.—MEDICAL.		F.—PUBLIC LIBRARIES, MUSEUMS, ETC.					A.—DIRECTION.			
		C.—MISCELLANEOUS.		B.—SALE OF MEDICINES.		Total 2.—EDUCATION.					Total 3.—MEDICAL.			
		Rs.	Rs.	Rs.	Rs.	(1) & (2) Establish-ment and contin- gencies.	(3) Contributions.	(4) Works.	Total F.—Public Lib- raries, Museums, etc.	Total 2.—EDUCATION.	(1) & (2) Establish-ment and contin- gencies.	(3) Scholarships.	(4) Works.	Total 3.—MEDICAL.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Hisar	5,971	3,06,431	6	5,423	5,423	5,423	5,423	5,423	3,05,464	155	135	..	290
2	Rohat	11,600	3,59,984	..	6,524	6,524	6,524	6,524	6,524	4,82,709	232	587	..	819
3	Gurgaon	1,027	3,67,097	..	3,197	3,197	3,197	3,197	3,197	3,51,948	1,649	..	399	2,048
4	Karnal	726	2,45,832	1	4,124	4,124	4,124	4,124	4,124	3,46,697	111	534	..	645
5	Ambala	914	2,14,238	21	3,045	3,045	3,045	3,045	3,045	3,00,138	949	375	..	1,324
6	Simla	15	47,090	..	402	402	402	402	402	57,482	101	..	..	101
7	Kangra	1,069	4,11,355	..	..	..	..	..	..	4,73,704	284	3,494	..	3,758
8	Hoshiarpur	839	4,19,756	20	..	..	460	..	..	5,44,114	536	645	..	1,181
9	Jullundur	3,619	3,62,094	..	..	..	..	..	..	4,82,838	..	..	..	296
10	Ludhiana	812	3,05,780	3	..	..	25	..	..	3,82,202	282	450	..	732
11	Ferozepore	1,963	3,04,891	3,018	843	..	..	..	..	3,78,268	377	..	..	373
12	Lahore	2,851	3,02,292	..	8	..	1,943	..	..	3,41,729	..	118	..	118
13	Amritsar	1,111	3,11,681	..	..	..	..	..	..	3,97,940	..	118	..	391
14	Gurdaspur	1,930	3,20,509	1	..	..	..	..	..	4,87,882	268	100	..	368
15	Sialkot	661	3,49,507	..	..	..	..	..	..	3,87,935	151	240	..	556
16	Gujaanwala	261	2,73,865	..	..	..	..	..	..	3,87,467	446	110	..	..
17	Bathinda	628	2,62,417	..	..	..	..	..	..	3,73,955	..	635	..	854
18	Gojrat	712	2,65,168	310	215	..	600	..	..	3,51,999	219	869	..	1,165
19	Shahpur	3,170	3,58,341	472	67	..	300	..	..	4,74,992	297	..	..	..
20	Jhelum	2,155	3,89,899	..	206	..	..	..	..	4,22,097	..	..	..	188
21	Rawalpindi	..	4,44,142	..	..	..	..	..	..	4,85,748	188	..	..	1,277
22	Attock	668	3,24,298	..	2	..	..	..	..	3,26,903	1,277	..	..	1,642
23	Mianwali	586	2,59,666	..	..	..	20	..	..	3,03,825	1,000	642	..	364
24	Montgomery	2,046	4,00,924	25	..	..	1,530	..	..	5,95,557	364	..	..	492
25	Lysallpur	1,299	4,72,050	427	33	..	130	..	..	3,43,075	72	420	45	362
26	Jhang	5,187	2,86,650	..	2	..	..	..	..	3,68,597	317	..	..	730
27	Multan	3,446	2,73,693	..	..	..	..	..	..	2,98,618	75	655	..	517
28	Muzaffargarh	1,467	2,34,788	3	..	..	..	..	..	3,90,033	517	..	..	645
29	Dera Ghazi Khan	102	3,55,867	..	1	..	..	..	..	..	..	645	..	..
	Total for the year 1929-30	53,735	92,30,405	4,691	1,398	57,800	9,125	..	66,925	1,17,46,105	10,143	10,654	444	21,241
	Total for the previous year	32,508	84,59,699	6,236	1,309	55,268	13,027	26	68,321	1,11,46,186	8,130	8,967	118	17,215

FORM II—CONTINUED.

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1930—CONTINUED.

EXPENDITURE—CONTINUED.

INCOME—CONTINUED.

III.—MEDICAL—CONCLUDED.										3.—MEDICAL—CONCLUDED.									
Serial No.	Name of district board.	C.—CONTRIBUTIONS.					D.—MISCELLANEOUS.	TOTAL III.—MEDICAL.	B.—HOSPITALS AND DISPENSARIES.					C.—CHARGES FOR DYNAMICS.	D.—CHARGES FOR IMPRIS.	E.—ANTI-RABIC TREATMENT OF PATIENTS.	TOTAL 3.—MEDICAL.		
		(1) From Government.		(2) Other contribu- tions.	Total C.—CONTRIBU- TIONS.	TOTAL III.—MEDICAL.			(1) & (2) Establish- ment and contin- gencies.	(3) Contributions.	(4) Works.	Total B.—HOSPITALS AND DISPENSARIES.							
		(a) For original works.	(b) Others.																
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Hissar	48,735	62,674	1,11,409	499	1,11,908	38	1,11,952	82,809	10,512	46,607	1,30,928	2,340	..	46	1,42,604			
2	Rohtak	7,000	27,351	34,351	4,760	39,111	258	39,369	67,049	7,986	17,083	92,118	1,488	..	364	94,789			
3	Gurgaon	27,000	51,285	78,285	570	78,855	157	79,015	68,210	32,250	31,531	1,31,991	2,852	..	981	1,37,872			
4	Karnal	23,750	35,083	58,833	1,582	60,415	1,924	62,352	83,511	11,920	20,806	1,16,237	1,893	..	250	1,18,825			
5	Amhala	8,900	21,493	30,393	20	30,413	163	30,607	48,004	8,495	18,349	74,848	1,361	..	112	77,645			
6	Simla	..	6,030	6,030	..	6,030	16	6,046	6,426	400	..	6,826	106	..	..	7,033	
7	Kangra	25,500	10,454	35,954	15,086	51,040	576	51,777	1,16,260	9,611	45,025	1,70,896	2,430	..	262	1,77,346			
8	Hoshiarpur	8,100	21,355	29,455	893	30,348	274	30,642	1,04,533	1,950	15,242	1,21,725	1,416	..	..	1,24,322	
9	Jullundur	8,100	14,780	22,880	400	23,280	819	24,099	53,757	9,204	9,701	72,662	640	..	100	73,402			
10	Ludhiana	10,800	6,178	16,978	649	17,627	171	18,008	52,849	3,674	11,804	68,327	1,445	..	273	70,341			
11	Ferozepore	18,900	65,600	84,500	6,109	90,609	1,396	95,866	69,550	5,095	38,602	1,57,426	3,506	..	88	1,61,752			
12	Lahore	13,105	35,973	49,078	600	49,678	112	49,798	61,798	4,678	27,909	1,02,135	5,896	..	14	1,08,422			
13	Amritsar	16,200	26,993	43,193	5,323	48,516	144	48,660	61,798	2,847	23,991	88,636	3,290	..	42	92,086			
14	Gurdaspur	..	140	140	3,522	3,662	84	3,747	41,090	5,605	4,104	50,799	3,002	..	34	54,226			
15	Sialkot	13,500	30,000	43,500	581	44,081	307	44,388	69,179	4,508	12,128	85,815	5,011	..	224	91,418			
16	Gujranwala	..	23,260	23,260	889	24,149	10	24,159	51,189	10,656	5,859	67,704	1,952	..	19	70,231			
17	Sheikhpura	8,100	8,861	16,961	735	17,696	86	17,782	72,879	2,550	16,076	91,505	2,218	..	5	93,723			
18	Gujrat	..	27,695	27,695	626	28,321	45	28,391	66,465	5,911	25,066	97,850	3,222	..	529	99,545			
19	Shahpur	3,678	9,385	13,063	1,466	14,529	3,047	18,115	69,593	3,191	25,066	97,850	3,222	..	10	59,688			
20	Jhelum	..	24,670	24,670	640	25,310	320	25,632	49,530	2,435	7,473	58,338	981	..	..	1,16,964	
21	Rawalpindi	4,800	22,850	27,650	2,656	30,306	2,087	29,923	49,530	1,335	27,640	1,14,256	1,381	..	50	72,789			
22	Attock	21,941	56,273	78,214	..	80,870	255	81,127	71,686	14,930	14,832	70,666	1,431	..	..	1,15,911	
23	Mianwali	20,800	59,793	80,593	..	80,593	307	80,900	55,151	683	14,832	70,666	1,437	..	..	1,15,911	
24	Montgomery	18,900	59,784	78,684	..	78,684	96	78,805	72,671	6,916	34,910	1,14,497	1,050	..	74	1,94,962			
25	Lahore	16,200	33,100	49,300	16,813	66,113	203	66,316	1,46,340	4,940	41,679	1,92,959	1,437	..	..	73,062	
26	Jhang	1,737	33,100	34,837	1,010	35,847	79	35,928	60,433	9,320	25,534	72,518	1,006	..	75	1,19,600			
27	Multan	8,100	29,711	37,811	956	38,767	45	38,812	81,857	10,398	25,534	1,17,789	1,006	..	..	65,912	
28	Muzaffargarh	..	15,820	15,820	2,239	18,059	796	18,858	49,747	12,254	12,798	86,548	828	..	..	88,021	
29	Dera Ghazi Khan	1,970	9,562	11,532	1,630	13,162	373	13,536	71,969	1,781	12,798	86,548	828	..	..	88,021	
	Total for the year 1929-30	3,35,816	7,93,570	11,29,386	70,254	11,99,640	14,168	12,19,887	20,09,991	2,06,033	5,44,838	27,60,862	54,863	231	3,602	28,40,799			
	Total for the previous year	4,30,617	7,77,965	12,08,582	67,101	12,75,683	13,953	12,97,181	19,44,070	1,48,815	7,59,957	28,59,842	50,871	88	9,907	29,23,923			

FORM II—CONTINUED.

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1930—CONTINUED.

EXPENDITURE—CONTINUED.

INCOME—CONTINUED.

		IV.—PUBLIC HEALTH.										4.—PUBLIC HEALTH.													
Name of district board.		A.—SANITATION TAX.		B.—FEES.		C.—CONTRIBUTIONS—concd.						A.—DIRECTION.			B.—VACCINATION—(1) AND (2) ESTABLISHMENT AND CONTINGENCIES.			C.—PLAQUE AND OTHER EPIDEMICS (1) AND (2) ESTABLISHMENT AND CONTINGENCIES.			D.—SANITATION.			E.—BURNING AND BURIAL OF PAUPERS.	
		(1) From Government.																							
		(a) For Sanitary original works.	(b) For combating epidemic diseases.	(c) For maternity and child welfare.	(d) For other purposes.	Total (1) Contributions from Government.	(1) & (2) Establishment and contingencies.	(3) Works.	Total A.—Direction.	(1) & (2) Establishment and contingencies.	(3) Works.	Total B.—Vaccination—(1) and (2) Establishment and contingencies.	(1) & (2) Establishment and contingencies.	(3) Works.	Total C.—Plaque and other epidemics (1) and (2) Establishment and contingencies.	(1) & (2) Establishment and contingencies.	(3) Works.	Total D.—Sanitation.	Rs.	Rs.					
1	2	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Hissar	..	..	..	125	625	1,032	1,657	3,145	..	3,145	9,340	4,419	1,243	5,956	1,243	100					
2	Rohitak	3,342	..	..	888	..	..	888	3,280	5	3,280	6,943	12,788	3,411	..	9,367	105				
3	Gurgaon	1,249	..	..	317	615	271	7,240	3,079	..	3,079	7,399	4,672	153	4,788	92							
4	Karnal	..	..	6,354	..	..	..	..	3,024	..	3,024	8,341	9,853	2,689	8,314	11,003	65		
5	Ambala	..	..	..	..	..	..	..	3,030	105	3,135	8,911	9,828	426	10,114	10,540	7	
6	Simla	178	..	4,209	8,998	..	295	13,432	1,712	..	1,712	7,028	9,695	..	4,437	4,437	12								
7	Kangra	..	..	..	..	2,556	180	150	9,463	..	9,463	6,763	7,139	1,679	..	1,679	110				
8	Hoshiarpur	..	..	..	..	..	132	2,556	2,918	182	2,918	6,770	6,728	1,074	..	1,074	39			
9	Jalandhar	..	..	..	528	..	..	132	2,918	..	2,918	6,770	6,728	1,074	..	1,074	108			
10	Ludhiana	..	..	6,041	37	..	..	6,078	9,877	..	9,877	5,877	9,560	626	..	626	95				
11	Ferozpoore	..	..	..	..	948	209	1,157	7,710	4,985	7,710	8,227	14,314	4,097	..	4,097	..				
12	Lahore	..	..	..	2,225	..	..	2,225	2,473	777	3,250	7,105	11,810	2,500	6,884	9,975	137			
13	Amritsar	..	..	..	..	559	160	709	2,695	..	2,695	7,933	4,395	3,091	..	76	163				
14	Gurdaspur	..	..	..	..	..	276	276	2,598	..	2,598	7,651	7,929	76	..	..	..					
15	Sadkot	321	..	..	..	..	468	468	1,711	..	1,711	5,516	7,929	5,227	..	5,227	..				
16	Gurranwala	62	..	..	..	..	..	..	1,711	..	1,711	5,516	7,929	5,227	..	5,227	..		
17	Sheikhpura	..	..	..	..	..	..	..	1,711	..	1,711	5,516	7,929	5,227	..	5,227	..	
18	Gujrat	..	..	..	650	..	125	125	1,965	..	1,965	7,289	3,605	545	..	1,690	73					
19	Shahpur	..	..	..	..	..	180	180	2,329	..	2,329	4,489	4,489	..	2,125	..				
20	Thalim	..	..	..	..	..	225	225	1,945	938	2,883	5,676	3,299	..	1,942	..				
21	Kawalpindi	..	..	..	..	..	217	217	2,882	..	2,882	5,389	4,642	..	1,942	..				
22	Attock	..	..	18,181	1,193	..	..	19,591	1,443	..	1,443	10,997	11,271	879	20,349	21,228	50				
23	Manjwari	..	..	..	1,725	..	..	1,725	2,445	..	2,445	10,997	11,271	2,190	..	2,190	241			
24	Montgomery	..	..	..	..	..	366	366	3,717	..	3,717	11,008	10,476	1,663	..	1,663	274			
25	Lyallpur	239	..	..	125	..	..	125	1,354	..	1,354	6,137	2,621	69	..	1,663	89				
26	Thalim	..	..	..	125	..	..	125	1,354	..	1,354	6,137	2,621	707	..	1,663	93			
27	Multan	705	..	..	524	..	..	524	2,064	..	2,064	8,129	2,151	..	707	707	57				
28	Muzaffargarh	..	..	..	..	..	..	..	2,052	..	2,052	5,594	3,358	..	..	..	180
29	Dera Ghazi Khan	215	..	..	..	..	285	285	1,218	..	1,218	7,334	3,256	34	..	34	..				
Total for the year 1929-30		6,311	..	34,785	16,686	5,303	5,210	61,984	86,894	6,992	93,886	2,09,262	1,95,181	44,777	61,388	1,06,185	2,081								
Total for the previous year		7,882	..	64,122	19,056	4,616	8,582	96,376	78,980	2,792	81,772	1,97,016	1,86,597	37,989	1,37,309	1,75,298	1,517								

FORM II—CONTINUED.

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1930—CONTINUED.

EXPENDITURE—CONTINUED.

INCOME—CONTINUED.

IV.—PUBLIC HEALTH—CONCLUDED.

4.—PUBLIC HEALTH—CONCLUDED.

IV.—PUBLIC HEALTH—CONCLUDED.										F.—MATERNITY AND CHILD WELFARE.										
Name of district board.	C.—CONTRIBUTIONS—concl'd.					IV.—PUBLIC HEALTH.					(1) Establishments.					(3) Works.			Total F.—MATERNITY AND CHILD WELFARE.	
	(2) Other contributions.					D.—MISCELLANEOUS.	TOTAL IV.—PUBLIC HEALTH.	(1) Establishments.					(2) Contingencies.	(3) Works.			Total F.—MATERNITY AND CHILD WELFARE.			
	(a) For Sanitary original works.	(b) For maternity and child welfare.	(c) For other purposes.	Total (2) Other contributions.	Total C.—CONTRIBUTIONS.			(a) Salary.	(b) Travelling allowance.	(c) Other allowances and honoraria.	(d) Provident fund contributions.	Total (1) Establishment.		(a) Original works.	(b) Repairs.	Total (3) Works.				
2	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176		
Hissar	125	50	175	18,247	
Rohtak	..	..	..	..	1,657	..	1,657	1,554	..	..	..	1,554	340	..	..	..	1,894	34,377
Gurgaon	..	399	1,788	2,187	3,075	32	6,449	..	..	..	..	..	..	..	..	..	..	24,010
Karnal	..	..	216	216	658	169	2,076	..	..	..	..	..	1,000	..	..	..	1,000	23,830
Ambedka	1,000	..	140	1,140	8,380	132	8,512	..	..	..	..	..	..	..	..	..	..	32,286
Simla	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kangra	1,322	..	..	1,322	14,754	134	15,066	..	..	..	..	..	..	..	..	..	..	32,421
Hoshiarpur	..	..	245	245	395	30	425	..	..	..	..	..	..	..	..	..	..	22,884
Jullundur	..	..	..	..	2,556	79	2,635	..	..	..	..	..	..	..	..	..	..	23,365
Indiana	..	..	105	..	237	355	592	..	..	..	..	..	..	..	..	..	..	20,353
Ferozepore	..	..	..	..	528	23	551	..	..	..	..	..	..	..	..	..	..	31,894
Lahore	..	..	..	..	6,078	121	6,199	..	..	..	..	..	..	..	..	..	..	28,048
Amritsar	..	..	..	..	1,187	73	1,260	2,236	37	..	..	2,300	703	..	..	..	3,003	37,351
Gurdaspur	30	..	186	186	2,411	6	2,417	..	..	..	..	..	..	..	..	..	..	24,760
Sialkot	..	..	..	..	709	612	1,321	..	..	..	..	..	..	..	..	..	..	27,048
Gufranwala	..	..	..	..	276	196	793	..	..	..	..	..	..	..	..	..	..	14,867
Sheikhpura	..	..	..	..	468	216	746	..	..	..	..	..	..	..	..	..	..	16,319
Gujrat	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	19,227
Shahpur	4,245	..	..	4,245	4,370	209	4,579	..	..	..	..	..	..	..	..	..	..	17,733
Jhelum	..	..	..	..	680	66	716	..	..	..	..	..	..	..	..	..	..	13,800
Rawalpindi	..	..	..	..	180	..	180	898	..	..	..	898	..	..	..	..	898	13,861
Attock	..	..	..	..	225	..	434	..	..	..	..	..	..	..	..	..	..	28,769
Mianwali	..	..	..	..	19,591	23	19,614	..	..	..	..	..	..	..	..	..	..	27,144
Montgomery	..	..	..	..	1,725	244	1,969	..	..	..	..	..	..	..	..	..	..	27,133
Lyalpur	..	..	..	..	366	249	854	..	..	..	..	..	..	..	..	..	..	10,261
Jhang	..	..	..	..	125	3	128	..	..	..	..	..	..	..	..	..	..	14,144
Multan	..	..	..	..	125	18	848	..	..	..	..	..	..	..	..	..	1,000	11,061
Muzaffargarh	..	..	..	..	524	51	575	..	..	..	..	..	..	..	..	..	..	12,022
Dera Ghazi Khan	..	..	75	75	360	93	668	..	..	..	..	..	..	..	..	..	..	..
Total for the year 1929-30	6,597	399	2,755	9,751	71,735	3,393	81,439	4,688	37	..	27	4,752	5,191	9,943	6,16,518		
	8,700	..	8,200	6,060	1,03,245	4,667	1,15,904	2,870	435	3,305	2,753	6,053	6,47,268		

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FORM II—CONTINUED.

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1930—CONTINUED.

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

V.—VETERINARY AND STOCK-BREEDING—CONTINUED.												
B.—HORSE AND MULE-BREEDING.												
Name of district board.	(2) Contributions.						(3) Miscellaneous.	Total B.—HORSE AND MULE-BREEDING.	(1) & (2) Establish-ment and contin-gencies.	(3) Purchase of stal-lions.	(4) Works.	Total B.—HORSE AND MULE-BREEDING.
	(a) From Government.				(b) Others.	Total (2)—Con-tributions.						
	(i) For original works.	(ii) For purchase of stallions.	Total (a) from Gov-ernment.									
	(1) Stud Fees.	190	191	192	193	194	195	196	197	198	199	200
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2	189											
Lisac	14	14	5,730	..	..	5,780
ohak	6,741	401	50	6,450
argan	5,174	..	308	5,705
arwal	256	..	..	..	..	..	256	..	7,434	2,000	1,622	11,056
mbala	5,039	1,015	768	6,822
mbala
angra	1,793	..	35	1,828
Losharpur	4,383	..	454	4,837
ulundur	5,765	..	394	6,159
adikhana	7,176	..	355	7,535
erosepore	4,840	1,000	28	5,868
ahore	8,064	..	..	8,064
maritar	6,793	..	71	6,864
ardaspur	6,603	..	354	6,957
alkot	5,133	1,002	251	6,386
pyanwala	2,714	..	294	2,940
heikthupura	6,784	1,500	226	8,284
ujrat	1,608	..	210	1,818
ahapur	6,083	..	2,621	8,704
ahapur	2,294	..	..	2,294
awalpindi	5,319	1,200	..	6,519
awalpindi	5,584	..	..	5,584
awalpindi	4,851	..	30	4,944
awalpindi	7,617	..	183	7,800
ontgomery	8,953	..	577	9,530
awalpindi	4,588	..	299	4,834
awalpindi	5,724	—63	89	5,769
awalpindi	4,782	—24	..	4,782
awalpindi	4,763	1,853	79	6,695
awalpindi
awalpindi	1,51,342	9,884	9,632	1,70,858
Total for the year 1929-30 ..	256	..	..	..	703	703	46	1,005	..	..	..	..
Total for the previous year	481	1,414	200	1,614	106	1,720	..	2,201	1,56,003	12,677	13,225	1,81,005

FORM II—CONTINUED.

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1930—CONTINUED.

INCOME—CONTINUED.

V.—VETERINARY AND STOCK-BREEDING—CONCLUDED.																
Name of district board.	C.—CATTLE-BREEDING.															
	(1) Sale of bulls and cows.	(2) Stud fees.	(3) Contributions.					(4) Miscellaneous.	Total C.—CATTLE-BREEDING.	D.—SHEEP AND GOAT-BREEDING.					Total D.—SHEEP AND GOAT-BREEDING.	Total V.—VETERINARY AND STOCK-BREEDING.
			(a) Original Works.	(b) From Government.		(c) Others.	Total (3)—Contributions.			Total C.—CATTLE-BREEDING.	(1) & (2) Establishment and contingencies.	(3) Purchase of sheep and goats.	(4) Works.	Total C.—CATTLE-BREEDING.		
				(i) Others.	Total (a) from Government.											
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1,378	139	63,387	63,387	63,387	1,228	64,615	3,527	69,659	4	1,60,807	31,502	1,62,308	1,83,810	1,087	8,26,311	
1,378	163	62,375	62,375	62,375	8,862	71,227	371	75,184	—	2,04,291	30,601	1,40,714	1,80,484	558	3,88,271	

5.—VETERINARY AND STOCK-BREEDING—CONCLUDED.															
Name of district board.	C.—CATTLE-BREEDING.														
	(1) & (2) Establishment and contingencies.	(3) Purchase of cow and bulls.	(4) Works.	Total C.—CATTLE-BREEDING.	D.—SHEEP AND GOAT-BREEDING.					Total D.—SHEEP AND GOAT-BREEDING.	Total V.—VETERINARY AND STOCK-BREEDING.				
					(1) & (2) Establishment and contingencies.	(3) Purchase of sheep and goats.	(4) Works.	Total C.—CATTLE-BREEDING.							
									Rs.			Rs.	Rs.	Rs.	
1,378	139	63,387	63,387	63,387	1,228	64,615	3,527	69,659	4	1,60,807	31,502	1,62,308	1,83,810	1,087	8,26,311
1,378	163	62,375	62,375	62,375	8,862	71,227	371	75,184	—	2,04,291	30,601	1,40,714	1,80,484	558	3,88,271

FORM II—CONTINUED.

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1930—CONTINUED.

EXPENDITURE—CONTINUED.

VI.—DISTRICT WORKS.										6.—DISTRICT WORKS.									
A.—CONTRIBUTIONS.					A.—DIRECTION.					B.—ROADS.									
(1) From Government.					(1) & (2) Establish- ment and contin- gencies.	(3) Works.	Total A.—Direction.	(1) Metalled.											
(a) For main- tenance of main roads.	(b) For develop- ment of main roads.	(c) Others.	Total (1) From Government.	(i) Original works.				(ii) Repairs.	Total (a)	(i) Original works.	(ii) Repairs.	Total (b)	Total (1) Metal- led.						
Serial No.	Name of district board.	221	222	223	224	225	226	227	228	229	230	231	232	233	234				
1	Hissar	8,387	29,444	..	8,387	17,757	..	17,757	5,788	9,446	15,234	..	..	..	15,234	
2	Rohtak	22,498	16,568	..	61,942	18,884	..	18,884	..	77,523	77,523	..	..	..	77,523	
3	Gurgaon	3,280	4,963	..	26,324	26,079	1	26,080	..	28,089	28,089	..	9,041	9,041	34,709				
4	Karnal	96,558	..	..	8,243	18,130	25	18,155	6,394	20,274	25,668	..	9,084	9,084	93,142		
5	Ambed	..	..	..	96,558	22,736	6,082	28,818	215	83,843	84,058	..	..	..	..
6	Sirsa	6,577	..	489	489	2,653	..	2,653	..	..	..	..	..	..	..
7	Kangra	30,143	..	6,200	12,777	23,242	345	23,587	..	..	..	..	10,943	10,943	43,342
8	Hoshiarpur	40,466	6,750	..	30,143	17,949	..	17,949	..	32,399	32,399	..	..	..	1,12,179	
9	Jullundur	40,266	..	..	53,216	15,325	509	15,834	..	1,12,179	1,12,179	..	13,574	13,574	83,068		
10	Ludhiana	52,829	8,909	..	40,266	11,374	..	11,374	..	69,494	69,494	..	6,635	6,635	1,39,771				
11	Ferozepore	19,916	3,221	256	61,994	20,509	723	21,232	1,997	1,31,139	1,33,136	..	1,794	1,794	36,660				
12	Lahore	17,760	7,334	..	23,137	16,208	..	16,208	6,546	30,114	36,660	..	..	..	45,629	
13	Amritsar	14,539	12,000	2,694	17,760	20,172	..	20,172	..	43,835	43,835	..	3,439	3,439	32,230				
14	Gurdaspur	7,941	..	..	21,873	17,190	..	17,190	..	..	11,667	..	..	..	14,311
15	Sialkot	3,497	4,722	..	22,635	18,180	214	18,394	..	3,746	3,746	..	..	..	7,185	
16	Gujranwala	10,627	..	..	4,722	13,646	..	13,646	..	11,634	11,634	..	..	..	11,634
17	Sheikhpura	47,504	4,985	..	47,504	30,257	..	30,534	22,807	32,898	55,705	..	..	..	55,705	
18	Gujrat	28,678	..	135	47,504	10,867	277	10,867	24,598	32,244	56,842	..	..	..	56,842	
19	Shalpur	49,150	..	..	28,678	13,686	..	13,686	3,737	3,737	6,197	..	2,460	2,460	6,197		
20	Rawalpindi	14,714	6,821	..	49,150	13,686	..	13,686	22,618	22,618	32,618	..	1,051	1,051	32,618				
21	Attock	4,965	6,964	..	21,895	14,581	..	14,581	..	3,822	3,822	..	1,051	1,051	4,873				
22	Minawali	12,729	..	12	12,348	9,419	127	9,546	..	1,318	1,318	..	596	596	1,914				
23	Montgomery	..	269	..	12,741	19,411	..	19,411	560	34,437	34,997	..	..	..	34,997	
24	Lyallpur	6,474	12,411	..	260	33,503	487	33,990	..	1,85,682	1,85,682	..	..	..	1,85,682	
25	Jhang	23,664	9,000	..	19,181	16,297	..	16,297	..	2,662	2,662	..	1,106	1,106	3,768				
26	Multan	..	..	..	32,806	27,426	102	27,528	20,467	16,107	36,574	..	1,328	1,328	37,902	
27	Muzaffargarh	..	..	30,468	30,468	9,975	920	10,895	..	..	..	..	1,508	1,508	1,508
28	Dera Ghazi Khan	22,287	..	..	22,287	19,674	..	19,674	..	..	..	..	1,249	1,249	1,249
Total for the year 1929-30		6,15,927	1,28,639	41,471	7,86,037	5,18,545	9,812	5,28,357	1,00,039	9,89,240	10,89,279	..	98,682	98,682	11,87,961				
Total for the previous year		6,10,143	5,17,465	50,814	11,78,422	5,15,570	8,443	5,24,013	3,87,633	11,58,078	15,45,711	2,936	1,38,544	1,41,480	16,87,191				

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1930.—CONTINUED.

VI.—DISTRICT WORKS—CONCLUDED.																				
Name of district board.	A.—CONTRIBUTIONS—concl'd.		B.—COMMISSION ON AGENCY WORKS.	C.—MISCELLANEOUS.	D.—LOANS FOR ROADS.	VI.—DISTRICT WORKS.		(2) Unmetalled.						Total B.—Roads.	(3) Interest on loans.	Total B.—Roads.	Total 6.—DISTRICT WORKS.			
	(2) Other contribu- tion.	Total A.—CONTRIBU- TIONS.				Rs.	Rs.	Rs.	Rs.	(a) Main roads.			(b) Other roads.					Total (2) Un- metalled.		
										(i) Original works.	(ii) Repairs.	Total (a) Main roads.	(i) Original works.						(ii) Repairs.	Total (b) other roads.
2	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250				
Hissar	6	8,393	..	667	..	9,060	20,984	7,094	28,078	..	1,660	29,738	..	..	44,972	62,729		
Bohawal	575	61,942	..	2	..	61,944	53,905	..	53,905	..	..	53,905	..	..	1,31,423	1,60,312
Gurgaon	796	26,899	..	303	..	26,407	17,174	2,388	19,562	..	..	19,562	..	..	47,661	73,731
Karnal	7625	9,042	..	1,732	..	10,774	16,565	4,000	20,565	..	9,897	30,462	..	..	65,161	83,316		
Ambedkar	..	1,04,083	..	1,794	..	1,05,877	607	37,664	38,271	..	4,945	43,216	..	..	1,36,368	1,65,176		
Simla	..	489	..	..	..	489	..	..	..	..	..	..	..	..	..	2,653
Kangra	..	12,777	..	207	..	12,984	8,111	38,461	46,572	..	20,404	66,976	..	..	66,976	90,563		
Hoshiarpur	130	30,273	..	527	..	30,800	52,022	52,022	52,022	..	7,147	59,169	..	..	1,02,611	1,20,490		
Jullundur	..	53,216	..	70	..	53,286	..	22,899	22,899	..	..	22,899	..	..	1,35,078	1,50,912
Ludhiana	..	40,266	..	738	..	41,004	6,944	6,944	6,944	1,677	8,450	64,731	..	..	90,012	1,01,366		
Ferozepore	920	62,914	856	1,039	..	64,809	56,281	2,563	58,844	..	6,373	64,731	..	..	2,04,502	2,25,734		
Lahore	263	23,390	..	497	..	23,887	17,995	4,629	22,624	..	6,404	29,028	..	..	65,698	81,896		
Amritsar	4,000	21,780	..	892	..	22,652	8,956	15,877	24,833	245	5,937	31,015	..	..	76,644	96,816		
Gurdaspur	38	21,906	..	121	..	22,027	16,086	24,808	40,894	..	11,550	52,444	..	..	84,674	1,01,864		
Sialkot	..	22,635	515	1,451	..	24,101	32,681	24,289	56,970	4,485	16,681	72,651	..	..	86,963	1,07,540		
Gujranwala	50	3,547	..	1,301	..	4,848	..	12,698	12,698	..	11,196	23,894	..	..	26,045	44,439		
Muzaffargarh	..	4,722	..	855	..	5,577	27,580	13,997	41,577	..	9,248	50,825	..	..	62,459	76,296		
Sialkot	..	15,612	..	..	..	15,612	..	27,417	27,417	..	..	27,417	..	..	83,122	96,768
Rawalpindi	2,517	50,021	..	2,888	..	52,909	62,025	62,025	62,025	..	6,461	68,486	..	14,630	1,39,958	1,70,492				
Rawalpindi	..	28,813	..	581	..	29,394	..	17,988	17,988	..	5,528	23,516	..	..	29,713	40,580		
Rawalpindi	..	48,150	..	17,208	..	65,358	63,908	63,908	63,908	1,977	7,641	63,908	..	..	86,526	1,00,212		
Rawalpindi	432	22,347	..	320	..	22,667	20,807	5,402	26,209	..	5,064	28,448	..	..	33,321	47,902		
Rawalpindi	..	12,343	..	196	..	12,544	..	5,402	18,010	8,088	2,710	16,200	..	..	18,114	27,660		
Rawalpindi	60	12,801	..	3,498	..	16,299	3,357	16,010	19,367	..	..	19,367	..	..	54,364	73,775
Rawalpindi	..	269	28	669	..	966	100	40,805	40,705	..	..	40,705	..	..	2,60,377	2,60,377
Rawalpindi	..	19,181	..	288	..	19,469	18,085	11,586	29,671	534	1,351	31,556	..	..	35,324	50,621		
Rawalpindi	..	32,306	255	1,346	..	34,407	16,228	21,824	38,082	..	7,842	46,894	..	..	83,796	1,11,324		
Rawalpindi	..	30,468	..	922	..	31,390	..	..	..	..	8,849	8,849	..	..	10,357	21,262
Rawalpindi	..	22,287	4	1,209	..	23,500	8,948	8,995	17,943	17,259	19,031	36,290	..	..	55,482	75,156		
Rawalpindi	17,320	8,03,357	1,656	41,526	..	8,46,541	3,33,284	5,54,686	8,87,970	34,165	1,58,859	1,93,024	10,80,994	14,630	22,83,585	28,11,942				
Rawalpindi	11,624	11,90,046	2,655	26,607	..	12,19,308	2,45,782	4,56,898	7,02,680	39,262	2,70,254	3,09,516	10,12,196	7,592	27,06,979	32,30,992				

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1930—CONTINUED.

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STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1930—CONTINUED.

INCOME—CONTINUED.

IX.—SUSPENSE ACCOUNTS.																IX.—SUSPENSE ACCOUNTS.																									
A.—STATIONERY AND PRINTING.																B.—STOCKS AND STORES.																									
Name of district board.	(1) General Departments.		(2) Education.		(3) Medical.		(4) Public Health.		(5) Veterinary and Stock-breeding.		(6) District Works.		Total B.—Stocks and Stores.		C.—Advances and Deposits.		D.—Agency Works.		Total IX.—SUSPENSE ACCOUNTS.		A.—Stationery and Print- ing.		B.—Stocks and Stores.		C.—Advances and Deposits.		D.—Agency Works.		Total 9.—SUSPENSE ACCOUNTS.												
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.												
Hissar	201		202		203		204		205		206		207		208		209		210		211		212		213		214		215												
Rohtak																																									
Gurgaon																																									
Karnal	721		26				102				239		1,114																												
Ambala																																									
Faridkot																																									
Kanpur																																									
Hoshiarpur																																									
Jullundur																																									
Ludhiana																																									
Ferozepore																																									
Lahore																																									
Amritsar	725		418				217		67		209		1,790																												
Gurdaspur																																									
Shaheed																																									
Gujranwala																																									
Sheikhpura																																									
Gujrat																																									
Shahpur																																									
Jhelum																																									
Rawalpindi																																									
Attock																																									
Mianwali																																									
Montgomery																																									
Lahore																																									
Multan																																									
Mirzapur																																									
Sheikhpura																																									
Khan.																																									
Total for the year 1930-31.	1,443		444		181		319		67		475		2,931		181		127		76		6		1,594		2,089		5,02,536		12,059		5,19,615		11,176		2,114		4,32,990		8,650		5,04,990
Total for the previous year.	1,365		753		79		287		8		1,374		3,927		79		89		1,718		30		2,144		4,101		2,78,125		4,327		2,90,570		15,447		4,469		3,08,994		9,051		3,37,961

RECORDS AND DOCUMENTS OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE THIRTY FIRST DAY OF MARCH 1930—CONCLUDED.

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Appendix to the Report on the working of district boards in the Punjab for the year 1929-30 showing the income and expenditure of district boards under the headings given in table 141 of the Statistical Abstract for British India.

<i>Income.</i>			<i>Expenditure.</i>		
		Rs.			Rs.
Provincial rates	..	61,14,688	Education	..	1,06,77,912
Civil Works	..	26,68,692	Civil Works	..	21,24,551
Other sources	..	1,27,53,064	Medical ..	..	28,43,655
			Other sources	..	59,54,874
Total income	..	2,15,36,394	Total expenditure	..	2,16,00,992

